

EIGHTIETH ANNUAL REPORT
of the
PROCEEDINGS AND DECISIONS
of the
**STATE TAX COMMISSION
OF MISSOURI**



GARY ROMINE, *Chairman*
DEBBI MCGINNIS, *Commissioner*
GREG RAZER, *Commissioner*

STACEY JACOBS, *Administrative Secretary*

For the
YEAR ENDING DECEMBER 31, 2025

I, Stacey Jacobs, Administrative Secretary of the State Tax Commission, hereby certify that the following is a true and correct copy of the Proceedings and Decisions of the State Tax Commission, including its proceedings and decisions while acting as a Board of Equalization of the State of Missouri for the year ending December 31, 2025, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December 2025.

STACEY JACOBS
Administrative Secretary

LETTER OF TRANSMITTAL

Jefferson City, Missouri
December 2025

To the One Hundred and Third General Assembly of the State of Missouri:

In compliance with the provisions of Section 138.440, Revised Statutes of Missouri, the State Tax Commission of Missouri herewith submits its Eightieth Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2025.

GARY ROMINE, *Chairman*
DEBBI MCGINNIS, *Commissioner*
GREG RAZER, *Commissioner*

STACEY JACOBS, *Administrative Secretary*

Individuals requiring information not contained in this report may obtain information by writing to:

Administrative Secretary
State Tax Commission of Missouri
PO Box 146
Jefferson City, MO 65102-0146
stc@stc.mo.gov

TABLE OF CONTENTS

	Page
Recommendations.....	4
Chapter I State Tax Commission - History, Nature, and Function.....	7
Chapter II Original Assessment & Appellate Function	11
Chapter III County Valuations Prior to the County Boards of Equalization.....	13
Chapter IV Property Valuations	16
Chapter V Statistical Tables of Valuation.....	17
I Valuation of Distributable Property of Public Utilities	18
Recapitulation of Table I	34
II Apportionment of Public Utility Property to Counties.....	35
Electric Power Companies	36
Fluid Pipeline Companies.....	40
Natural Gas Pipeline Companies	47
Railroad Companies.....	50
Telecommunications (Fiber) Companies.....	55
Telecommunications (ILEC) Companies	70
Telecommunications (Cable) Companies.....	82
Commercial Aircraft Owned By Airlines.....	83
Commercial Aircraft Owned By Others	91
Centrally Assessed Private Car Companies.....	108
III Assessment by Counties	110
Recapitulation of Table III.....	315
Chapter VI Centrally Assessed Properties Hearings	316
Chapter VII Commission Rules - Title 12	
Department of Revenue	317
Chapter VIII Tax Appeals Disposition.....	342
Chapter IX Index of Decisions & Orders	344
Chapter X Budget Summary	348

State Tax Commission Annual Report – 2025

RECOMMENDATIONS TO THE MISSOURI LEGISLATURE SECTION 138.380(4), RSMo

The Missouri State Tax Commission is the agency charged with overseeing Missouri's property tax assessment program. Our responsibilities include fair and equitable assessments, providing assistance to local assessing officials, assessing the property of railroads and utilities, and providing a remedy and recourse for taxpayers to appeal property assessments when an individual disagrees with the value or classification on their property.

Property tax remains the most reliable and stable source of revenue providing essential services demanded by the public. In 2025, over \$11.13 billion of property tax revenue was generated to provide the financial foundation to fund public schools, local government, and other local political subdivisions. In fact, there are over 2,800 taxing entities in this state that rely on property tax revenue. Property tax is the underpinning ensuring that autonomy is realized and retained at the local level.

Pursuant to Section 138.380(4) RSMo¹, the State Tax Commission respectfully submits to the General Assembly recommendations designed to improve the assessment program in the State of Missouri.

1. Computer Assisted Mass Appraisal Systems

The State Tax Commission respectfully recommends to the General Assembly that statutory language be enacted providing the commission with the authority to promulgate rules governing the computer assisted mass appraisal systems (CAMA) that counties use to assess property. Many CAMA software programs are outdated with some even lacking developer support for their programs. The legislative and executive committee of the Missouri State Association of Assessors (MSAA) has requested a more comprehensive set of rules to bring their CAMA systems up to date. This would make the management and transfer of data more efficient. And, depending on the rules the commission promulgates, could standardize CAMA systems across the state driving down costs for the counties.

2. Levy Rollbacks Under the Hancock Amendment

The State Tax Commission respectfully recommends that the General Assembly review the process used to calculate tax rates of local taxing districts to determine whether the process is in compliance with both the letter and the spirit of the Hancock Amendment. It is widely presumed and accepted that values of personal property, particularly motor vehicles, depreciate year to year. However, in 2022, unprecedented increases in values of

¹ All statutory references are to the Revised Statutes of Missouri (2000), as amended, unless otherwise indicated.

State Tax Commission Annual Report – 2025

motor vehicles due to computer chip shortages and supply chain disruptions caused in whole or in part by the COVID-19 pandemic and a 40-year-high inflation in the cost of goods and services resulted in higher personal property taxes on motor vehicles across Missouri. The levy rollback provision of the Hancock Amendment was not triggered to prevent the increase in taxes in this situation because the aggregate increase in the value of personal property within a county is specifically excluded from the levy rollback provision under Section 137.073.4. The STC was asked to suggest remedies to offset the increase; however, Section 138.340 specifically prohibits the State Tax Commission from fixing or supervising the fixing of any tax levies, and the STC does not calculate or collect taxes. The STC oversees the assessment process in Missouri and hears and decides appeals of assessments. The Missouri Auditor's Office has promulgated forms to assist local taxing entities in calculating their tax levies. The forms contain formulas used to determine the aggregate increase in value of personal property that is to be excluded for purposes of the rollback. The formulas potentially could be revised to determine the "aggregate increase in valuation of personal property" in a given year while deducting specifically the appreciation in value of motor vehicles that were already on the assessment roll in the previous year. It would be necessary for the Missouri Auditor's Office to be consulted as it is the agency with the knowledge and statutory authority to calculate tax levies.

3. Statewide Utilization of Certificates of Value

The Commission respectfully recommends to the General Assembly that statutory language be enacted providing for the statewide utilization of Certificates of Value (COV) to disclose sales data of real property. Undeniably, mandatory sales disclosure through the COV ensures uniformity in the treatment of taxpayers in this state. The COV contains objective data regarding the sale of real property that reflects current market conditions, which enables the assessor to meet his/her statutory duty to assess property according to its true value in money. Sales information is the cornerstone of an assessment program intended to provide uniform and equitable assessments. However, any legislation requiring the use of COVs should protect the privacy of the homeowner by only allowing the assessor's office to access the sales data of the property.

According to a survey published by the International Association of Assessing Officers (IAAO), 36 states have some form of uniform sales disclosure codified in their state statutes, and only six states, including Missouri, do not require property owners to disclose sales data through a uniform COV or to provide the assessor with another instrument from which sales prices may be derived. In the State of Missouri, the political subdivisions of St. Louis City, St. Louis County, Jackson County, and St. Charles County have passed, through local ordinances, mandatory sales disclosure through the use of COVs. The COVs used in these jurisdictions represent nearly 50% of locally assessed real property sales in the State of Missouri. Counties that do not require the use of COV to report real property sales but allow voluntary disclosure only receive a return of 15-25% of sales letters. This low return is woefully inadequate to accurately represent market behavior.

State Tax Commission Annual Report – 2025

In its review of State Tax Commission Ratio Study procedures, the IAAO recommends that the Commission and the Missouri Assessors' Association work with the General Assembly toward the implementation of state mandated sales price disclosure in all counties. The IAAO study points out that the American Bar Association's Tax Section has also issued a recommendation on disclosure of essential data concerning real property transfers. The IAAO cites the *IAAO Standard on Ratio Studies*, which states that assessing officers in jurisdictions without laws mandating full disclosure work under a severe handicap and should seek legislation providing for such disclosure.

Additionally, to enhance fair and equitable assessment and uniformity in taxation, there is a need to address the levy rollback language associated with Article X, Section 22 of the Missouri Constitution, commonly known as the Hancock Amendment. Notably, some school districts, including the Kansas City School District, are constitutionally exempt from the levy rollback requirement.

Adoption of a statewide COV system would not increase property taxes for Missourians; rather, the adoption of a statewide COV system, coupled with a balanced rollback procedure under the Hancock Amendment, would enhance the fair and equitable valuation of real property, thereby protecting taxpayers from automatic tax increases.

4. Standardizing the Assessment of Solar Property

The State Tax Commission respectfully recommends to the General Assembly that statutory language be enacted providing guidelines for the assessment of property used to generate solar energy.

The recent ruling by the Missouri Supreme Court in *Johnson v. Springfield Solar 1, LLC*, 648 S.W. 3d 101 (Mo. 2022) unanimously held that the property tax exemption for solar systems not held for resale was unconstitutional. A standardized process for assessing solar property, similar to the process for assessing wind energy property in Section 137.123, will ensure a consistent assessment process across the state.

The Commission looks forward to working in concert with the General Assembly sharing the common goal of improving the property tax system in Missouri.

Respectfully submitted,
STATE TAX COMMISSION OF MISSOURI
Gary Romine, Chairman
Debbi McGinnis, Commissioner
Greg Razer, Commissioner

State Tax Commission Annual Report – 2025

CHAPTER I

THE HISTORY, NATURE, AND FUNCTION OF THE STATE TAX COMMISSION

A. History of the State Tax Commission.

The Missouri Constitution of 1945 created the State Tax Commission of Missouri in its current form. Article X, Section 14 of that constitution requires the General Assembly to create a tax commission for the purpose of performing three (3) functions:

- (1) Equalization of assessments as between counties;
- (2) To hear appeals from local boards of equalization in individual assessment cases; and
- (3) To perform such other duties as may be prescribed by law.

Prior to 1945 and the adoption of the most recent Constitution of Missouri, the function of the Commission was divided between two bodies: the State Tax Commission, which was created in 1917, and had authority over individual appeals in assessment cases, and supervisory authority over assessing officials, and the State Board of Equalization which performed the function of equalization of value among counties. The 1945 Constitution merged these bodies into one, creating the current constitutional and statutory entity now called the State Tax Commission of Missouri.

B. Nature and Organization of the State Tax Commission.

The State Tax Commission is constituted of three members, chosen from the two major political parties, appointed by the Governor with the advice and consent of the Senate. The Commissioners hold staggered terms of six years. Section 138.190, RSMo. A majority of the commissioners must concur before the Commission can make a decision on any matter before it. Section 138.240, RSMo.

The staff of the Commission is divided into four sections:

- (1) Administration;
- (2) Legal;
- (3) Original Assessment; and
- (4) Local Assistance.

- (1) The Administration Section is under the direction of the Administrative Secretary, who is charged with the statutory duty to superintend the clerical business of the Commission, handle correspondence, supervise general office procedures, implement Commission policy, and perform such other duties as the Commission prescribes.

State Tax Commission Annual Report – 2025

- (2) The Legal Section is under the direction of the Chief Counsel, who is charged with the responsibility to render legal advice to the commission and coordinate litigation matters with the Attorney General's Office. The Chief Counsel also has the duty of overseeing the attorneys who conduct hearings in assessment appeals before the Commission and assisting the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.
- (3) The Original Assessment Section is charged with the Commission's annual duty to assess distributable property held by public utilities, railroads, and other related entities.
- (4) The Local Assistance Section consists of a manager, three appraiser and assessment supervisors, and a field staff of 17 appraisal and assessment representatives. This section's primary duty is to assist counties in implementing their maintenance program, provide additional assistance in any matters pertaining to assessment practices, and conduct ongoing ratio studies to verify assessment levels for equalization purposes. In addition, this section has a statistician for the purpose of statistical sales studies conducted in the residential subclass.

The State Tax Commission currently has 37 authorized employees to perform its constitutional and statutory responsibilities.

C. Functions of the State Tax Commission

(1) Supervision of Assessment Practices and Equalization.

One of the primary tasks performed by the Commission is the supervision of assessing officers and assessment practices in the state.

Section 138.410.1 provides this connection:

"This commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeals in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax."

Subsection 2 of Section 138.410 empowers the Commission to call upon the Attorney General or prosecuting attorneys in the state to assist it in enforcing the property tax laws in the courts.

In implementing its supervisory role, the Commission is in constant contact with the assessors of the state, communicating administrative, legal, appraisal, and technical advice to assist assessors in the performance of their duties. This supervisory role is also evidenced by certain statutes relating to specific assessment areas. Under Section 138.235.2, the Commission is charged to see that leased tangible personal property in the state is properly taxed. In addition, a member of the Commission or some duly authorized representative thereof, must officially visit the several counties of the state

State Tax Commission Annual Report – 2025

at least once each year and inquire into methods of assessment. Section 138.415. The Commission also has the authority to convene a hearing concerning the assessment on any parcel in the state to ensure that all assessments have been made in compliance with law. Sections 138.460 and 138.470. However, it should be noted that the Commission is specifically prohibited from supervising "the fixing of any tax levied or to be levied" by any political subdivision or taxing authority in the state. Section 138.340.1.

One of the most important and far-reaching supervisory functions performed by the State Tax Commission of Missouri is the program for the statewide equalization of real property assessments. This program had its genesis in the Missouri Supreme Court Decision of *State ex rel. Cassilly v. Riney*, 576 S.W.2d 325 (Mo. banc 1979), wherein the Supreme Court of Missouri found the system of assessment in St. Louis County to be in violation of the uniformity provisions of the Missouri Constitution. The Supreme Court further stated that the State Tax Commission had the responsibility to resolve the assessment inequities in that county, and throughout the state where they exist, and possessed administrative powers commensurate with that task. In addition, the *Cassilly* case effectually overruled a long line of Missouri cases that held that the State Tax Commission had no authority over intra-county equalization of assessments but could only exercise authority to equalize assessments on an aggregate basis as between counties.

The first mandated statewide reassessment program was completed and implemented in 1985. Subsequent to the completion of statewide reassessment, the State Tax Commission administers a two-year maintenance cycle in which property values are updated in each odd-numbered year. The two-year cycle commenced with the 1987 tax year.

(2) Assessment Appeals in Individual Cases

As previously noted, one of the constitutional duties imposed upon the Commission is the hearing of assessment appeals in individual cases. Every person who thinks himself or herself aggrieved by the assessment of property may appeal to the county board of equalization in person, by attorney or agent, or in writing. Such appeals shall be lodged with the county board of equalization on or before the second Monday in July (Sections 137.275, 137.385, and 138.180), except that the board in a first class county may extend that deadline.

The county board of equalization meets annually in every county and the City of St. Louis to consider such appeals. In all counties, the county board of equalization shall meet on the third Monday of July each year to consider complaints filed by taxpayers but may begin meeting after July 1 in a general reassessment year to timely consider any appeal or complaint resulting from an evaluation made during a general assessment. In first class counties, the boards of equalization meet the third Monday in July (138.090) and operate until July 31. Charter jurisdictions operate until the fourth Saturday in August. (Sections 138.050, 138.100, and 138.170) In St. Louis City the board of equalization shall meet on the first Monday in July and may continue to meet as needed until the fourth Saturday in August. Section 137.170. In years of general reassessment, the boards in all jurisdictions may begin meeting after July 1. (Sections 138.010, 138.090, and 138.170)

State Tax Commission Annual Report – 2025

Appeals from the decisions of the board in all counties and the City of St. Louis must be filed with the Commission by September 30 of the year of assessment or within thirty days of the decision or final action of the board of equalization, whichever is later. (Sections 138.110, 138.430.1, and 12 C.S.R. 30-3.010) Appeals are generally heard by a hearing officer of the Commission. A record of the proceedings is prepared and a decision, including full findings of fact, conclusions of law, and an order to county officials, is thereafter issued. The decision of the hearing officer may be appealed to the full Commission (Section 138.432), and the Commission's final decision is reviewable by the circuit court in the county where the appeal originated. (Section 138.470.4 and Chapter 536).

(3) Original Assessment

Under Sections 137.022, 138.420, Chapters 151, 153 and 155, RSMo, the Commission performs its duty of original assessment of distributable property held by public utilities, railroads, freight line companies, airlines, and related entities. Annually, the Commission receives a report from affected public utilities and railroads not later than April 15 and freight line companies, airlines, and related entities by May 1. Section 151.020.1; 155.020; 12 CSR 30-2.011. The Commission thereafter must "assess, adjust, and equalize" the distributable property of these companies. Section 151.060.1.

The Commission also has all power of original assessment over all "real and tangible personal property in the possession of any assessing officer on January first." Section 138.420.4.

(4) Inter-County Equalization

Under Chapter 138 and the Missouri Constitution, Article X, Section 14, the State Tax Commission must equalize the aggregate valuation as between counties of certain "subclasses" of real and tangible personal property.

(5) Miscellaneous Functions

Pursuant to Section 53.255, the Commission certifies assessors who have completed a course of study concerning the assessment of ad valorem property taxes. Each assessor, unless specifically exempted by statute, must complete a course of study approved by the Commission as a qualification for commencing or continuing in office.

The Commission has the general duty to study the tax laws and taxing systems of other states and make recommendations to the General Assembly on needed tax legislation, Section 138.380(4), as well as to give advice and opinions on all questions of doubt as to the true intent and meaning of the provisions of Chapter 138, relating to the equalization and review of tax assessments. Section 138.320. Also, the Commission has the authority to place omitted property on the assessment rolls any time during the tax year. Section 138.380(3).

CHAPTER II

ORIGINAL ASSESSMENT & APPELLATE FUNCTIONS

PROPERTY SUBJECT TO ORIGINAL ASSESSMENT

The State Tax Commission of Missouri (Commission) has the exclusive power of original assessment of the distributable property of railroads, street railroads, bridges, telegraph, telephone, electric power and light companies, electric transmission lines, transmission pipeline companies, express companies and other similar public utility corporations, companies, and firms. The three classic approaches to value (cost, income, and market), when applicable, are utilized to estimate the market value of centrally assessed companies and property. Additionally, the flanged wheel equipment of private car companies and the commercial aircraft of airline companies are originally assessed.

The Commission requires each company to provide a financial statement and/or operating information, which will enable the Commission to study each particular company. Dates are set for informal hearings after a tentative assessment is made. Each company is notified of their assessment and given an opportunity to be heard before a final assessment is determined. Thereafter, the Commission certifies a final value to the companies. After determining the final value, the Commission allocates the valuation of each company, except private car companies and commercial aircraft, among the counties, road districts, cities, towns, sewer districts, ambulance districts, county library districts, and nursing home districts, etc. in which the company has mileage or other taxing situs and certifies the same to the county clerks and the companies. Valuations, as assessed by the Commission, are shown in Chapter V, Table I of this report.

If a centrally assessed company wishes to formally contest the final value, an appeal must be made to the Commission within thirty days after the Commission's certification. The Commission, with the aid of an assistant attorney general, hears the case on the record. The Chief Counsel for the Commission represents the Commission's Original Assessment Section in the appeal hearing. A decision is issued and, in the event of an unfavorable decision, the company may appeal to circuit court.

The assessment for commercial aircraft of airline companies, as well as those aircraft over 3,000 pounds maximum certified gross take-off weight and not engaged in air commerce, is based upon the ratio of Missouri miles to system-wide miles. An entity not engaged in air commerce must return their personal property list to the assessor and must inform the assessor of the claim of "commercial aircraft" and their request to be centrally assessed based on their prorated miles. Dates are set for informal hearings after a tentative assessment is made. Each entity is notified of their assessment and given an opportunity to be heard before a final assessment is determined. Thereafter, the Commission certifies a final value to the entities and the county clerks by June 15. If an entity with commercial aircraft wishes to formally contest the final value, an appeal must be made to the Commission by August 15.

State Tax Commission Annual Report - 2025

TELEPHONE COMPANIES

The assessed value of each telephone company electing to be assessed utilizing the methodology defined in RSMo, 137.122, as compared to its assessed value if not making the election, is provided as follows for each company:

No elections this year.

PROPERTY TAX APPEALS

The State Tax Commission is empowered to hear appeals from the local boards of equalization of 114 counties and the City of St. Louis in Missouri. In all counties and the City of St. Louis, the appeals must be filed with the State Tax Commission by September 30 or within thirty days of the final action of the board, whichever date is later. The State Tax Commission acknowledges receipt of the appeal, sends a notice of the appeal to the local assessing officials as directed by Section 138.340.4, RSMo, assigns a hearing officer, and sets the matter for prehearing conference and, if necessary, an evidentiary hearing. An evidentiary hearing is a trial in which evidence is presented and witnesses testify under oath. The fundamental rules of evidence, the Missouri Supreme Court Rules of Civil Procedure, and the Missouri Administrative Practices Act apply. A Commission hearing officer hears the appeal, and a record of the proceeding is made. A decision and order containing findings of fact and conclusions of law as determined by the hearing officer sitting as administrative law judge is issued that either sustains the decision of the local board or sets aside the decision of the local board and orders the assessment rolls to be amended to reflect the decision. The decision of the hearing officer may be reviewed by the Commission upon application by either party. A final decision and order may be appealed to the circuit court of the county in which the appeal originated.

State Tax Commission Annual Report - 2025

CHAPTER III

COUNTY VALUATIONS

PRIOR TO THE COUNTY BOARDS OF EQUALIZATION

July 1, 2025

The following locally assessed values reflect the valuation of each county, respectively, as certified to the State Tax Commission prior to the annual meetings of the County Boards of Equalization

County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Total Assessed Valuation
Adair.....	233,463,294	173,540,475	101,382,445	508,386,214
Andrew.....	164,801,421	73,042,890	93,776,531	331,620,842
Atchison.....	127,301,398	33,841,602	49,708,962	210,851,962
Audrain.....	164,068,505	144,516,194	143,427,069	452,011,768
Barry.....	333,064,217	155,263,689	193,995,270	682,323,176
Barton.....	107,900,800	63,995,730	67,247,500	239,144,030
Bates.....	127,451,701	76,811,575	83,818,432	288,081,708
Benton.....	224,197,298	46,954,091	105,484,472	376,635,861
Bollinger.....	121,252,382	20,260,252	38,193,725	179,706,359
Boone.....	722,935,761	2,568,000,075	800,955,816	4,091,891,652
Buchanan.....	153,301,070	897,824,550	480,922,757	1,532,048,377
Butler.....	327,685,354	257,226,735	161,016,133	745,928,222
Caldwell.....	75,759,290	32,632,700	43,558,200	151,950,190
Callaway.....	594,157,068	211,137,929	305,642,719	1,110,937,716
Camden.....	1,053,723,530	480,989,180	484,133,960	2,018,846,670
Cape Girardeau.....	401,271,294	923,212,757	471,531,463	1,796,015,514
Carroll.....	58,055,588	35,302,188	49,015,927	142,373,703
Carter.....	57,848,473	14,292,978	24,332,678	96,474,129
Cass.....	506,085,045	1,680,309,850	464,126,186	2,650,521,081
Cedar.....	119,845,038	55,289,019	69,931,091	245,065,148
Chariton.....	68,231,090	21,926,900	58,711,773	148,869,763
Christian.....	660,702,790	966,619,190	370,241,340	1,997,563,320
Clark.....	63,856,850	21,711,590	39,571,880	125,140,320
Clay.....	467,827,830	5,771,742,812	1,238,374,696	7,477,945,338
Clinton.....	161,471,651	124,036,700	92,695,690	378,204,041
Cole.....	440,153,838	850,098,010	396,410,871	1,686,662,719
Cooper.....	102,379,640	106,437,690	78,659,261	287,476,591
Crawford.....	158,554,065	111,779,090	106,831,413	377,164,568
Dade.....	76,672,795	23,310,792	45,374,337	145,357,924
Dallas.....	133,700,072	35,637,222	61,388,941	230,726,235
Daviess.....	103,685,623	21,712,366	53,435,926	178,833,915

State Tax Commission Annual Report - 2025

County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Total Assessed Valuation
DeKalb.....	124,655,010	52,983,550	50,720,771	228,359,331
Dent.....	104,143,340	40,891,640	65,394,058	210,429,038
Douglas.....	121,680,540	33,615,245	59,524,104	214,819,889
Dunklin.....	98,905,990	119,867,010	106,622,935	325,395,935
Franklin.....	1,037,060,650	974,483,803	574,251,758	2,585,796,211
Gasconade.....	125,709,960	76,772,980	75,749,767	278,232,707
Gentry.....	58,841,120	34,945,980	37,788,581	131,575,681
Greene.....	1,993,509,392	4,528,116,683	1,380,100,250	7,901,726,325
Grundy.....	39,723,875	44,770,476	39,935,411	124,429,762
Harrison.....	59,652,135	35,521,575	48,507,370	143,681,080
Henry.....	198,621,420	209,337,940	121,823,239	529,782,599
Hickory.....	105,378,450	12,533,890	47,199,883	165,112,223
Holt.....	52,663,789	26,823,430	43,802,137	123,289,356
Howard.....	63,056,367	29,526,088	51,807,807	144,390,262
Howell.....	244,139,310	202,437,420	169,205,580	615,782,310
Iron.....	84,481,340	50,280,465	57,455,109	192,216,914
Jackson.....	591,193,800	15,507,641,295	2,603,592,499	18,702,427,594
Jasper.....	462,816,950	1,164,606,050	642,574,029	2,269,997,029
Jefferson.....	2,424,916,386	1,056,619,965	912,603,682	4,394,140,033
Johnson.....	326,911,938	274,880,290	204,428,272	806,220,500
Knox.....	46,286,608	11,889,165	43,512,284	101,688,057
Laclede.....	210,082,310	193,344,630	163,533,553	566,960,493
Lafayette.....	183,434,750	198,430,509	146,024,014	527,889,273
Lawrence.....	236,345,620	216,925,720	166,476,601	619,747,941
Lewis.....	60,871,045	41,588,360	51,498,208	153,957,613
Lincoln.....	633,277,726	304,737,436	291,523,154	1,229,538,316
Linn.....	52,246,094	54,754,641	65,634,987	172,635,722
Livingston.....	66,242,375	99,006,325	66,715,628	231,964,328
McDonald.....	161,429,060	53,855,500	105,796,394	321,080,954
Macon.....	97,031,600	80,670,000	77,252,796	254,954,396
Madison.....	71,797,340	36,897,490	48,509,289	157,204,119
Maries.....	85,064,610	18,382,490	63,265,120	166,712,220
Marion.....	152,343,910	243,853,670	163,729,907	559,927,487
Mercer.....	39,806,394	8,495,800	31,105,481	79,407,675
Miller.....	213,794,420	220,000,160	136,281,039	570,075,619
Mississippi.....	69,070,200	52,624,700	67,866,030	189,560,930
Moniteau.....	90,205,040	72,580,246	74,563,153	237,348,439
Monroe.....	87,364,700	32,104,420	46,734,823	166,203,943
Montgomery.....	104,451,110	82,464,960	71,022,184	257,938,254
Morgan.....	465,107,950	71,252,140	127,774,186	664,134,276
New Madrid.....	208,201,287	134,141,380	132,061,919	474,404,586
Newton.....	343,296,950	411,360,560	299,784,665	1,054,442,175
Nodaway.....	180,061,749	135,344,931	110,751,420	426,158,100

State Tax Commission Annual Report - 2025

County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Total Assessed Valuation
Oregon.....	65,465,426	22,176,189	34,979,453	122,621,068
Osage.....	173,263,867	30,523,485	76,829,984	280,617,336
Ozark.....	96,682,720	15,126,170	43,150,421	154,959,311
Pemiscot.....	59,780,472	70,118,962	54,634,431	184,533,865
Perry.....	188,671,562	149,424,209	144,332,615	482,428,386
Pettis.....	263,001,616	250,434,134	213,092,022	726,527,772
Phelps.....	271,954,810	325,939,270	164,494,849	762,388,929
Pike.....	105,641,423	109,609,224	95,849,297	311,099,944
Platte.....	744,715,558	2,280,166,006	680,823,163	3,705,704,727
Polk.....	214,508,030	136,990,050	115,720,230	467,218,310
Pulaski.....	279,166,592	236,544,916	124,413,248	640,124,756
Putnam.....	72,916,161	15,661,689	27,223,983	115,801,833
Ralls.....	142,875,106	40,928,244	96,320,071	280,123,421
Randolph.....	206,357,860	156,012,990	137,808,913	500,179,763
Ray.....	160,424,570	119,776,000	106,145,141	386,345,711
Reynolds.....	128,324,688	6,521,050	44,171,288	179,017,026
Ripley.....	83,055,830	19,266,850	28,818,361	131,141,041
St. Charles.....	2,484,860,941	9,654,121,649	1,983,662,731	14,122,645,321
St. Clair.....	87,862,690	22,187,603	53,009,734	163,060,027
St. Francois.....	243,721,870	484,789,430	232,365,892	960,877,192
Ste. Genevieve.....	757,362,120	126,194,390	157,538,520	1,041,095,030
St. Louis.....	7,820,919,800	26,164,378,330	4,622,167,424	38,607,465,554
Saline.....	108,430,392	195,982,587	105,556,520	409,969,499
Schuyler.....	83,065,802	11,945,320	21,436,702	116,447,824
Scotland.....	44,820,404	13,252,460	34,511,571	92,584,435
Scott.....	132,164,510	243,248,110	217,771,960	593,184,580
Shannon.....	54,084,340	15,386,020	39,705,963	109,176,323
Shelby.....	51,627,671	22,262,287	42,367,331	116,257,289
Stoddard.....	217,251,623	142,349,675	214,996,020	574,597,318
Stone.....	540,133,980	169,676,210	233,707,293	943,517,483
Sullivan.....	41,693,159	13,232,375	50,681,299	105,606,833
Taney.....	552,972,250	656,749,910	230,758,932	1,440,481,092
Texas.....	157,184,420	66,006,010	95,097,781	318,288,211
Vernon.....	125,831,430	86,981,880	97,994,706	310,808,016
Warren.....	346,828,604	362,022,448	238,032,003	946,883,055
Washington.....	144,905,277	28,121,214	87,096,109	260,122,600
Wayne.....	85,175,710	19,777,440	47,272,359	152,225,509
Webster.....	287,727,510	180,278,732	157,608,533	625,614,775
Worth.....	16,076,543	5,396,720	14,038,023	35,511,286
Wright.....	123,563,190	71,632,690	70,442,911	265,638,791
St. Louis City.....	0	4,799,948,550	1,196,186,618	5,996,135,168
TOTAL.....	38,052,349,908	90,791,959,307	29,051,215,946	157,895,525,161

State Tax Commission Annual Report - 2025

CHAPTER IV

PROPERTY VALUATIONS

The following table shows total assessed valuations for 2024 and 2025 property taxes.

Property Type	Total Assessed Valuation For Tax Year 2024			Total Assessed Valuation For Tax Year 2025		
	Real	Personal	Total	Real	Personal	Total
Real Property	115,563,947,083	0	115,563,947,083	127,057,043,466	0	127,057,043,466
Tangible Personal Property	0	29,129,195,898	29,129,195,898	0	29,433,830,641	29,433,830,641
Property of Centrally Assessed Companies	5,687,815,760	1,292,714,196	6,980,529,956	5,675,463,460	1,258,402,433	6,933,865,893
Total Assessed Valuation for the State of Missouri	121,251,762,843	30,421,910,094	151,673,672,937	132,732,506,926	30,692,233,074	163,424,740,000

The following table shows total assessed valuations for 2015 through 2024 property taxes.

YEAR	LOCALLY ASSESSED PROPERTY			PROPERTY OF CENTRALLY ASSESSED COMPANIES			TOTAL TAXABLE PROPERTY
	Real	Personal	Total Locally Assessed Property	Commercial Real	Personal	Total Centrally Assessed Property	
2016	76,932,882,113	19,799,626,897	96,732,509,010	4,232,513,194	1,092,326,832	5,324,840,026	102,057,349,036
2017	82,025,086,772	20,226,071,288	102,251,158,060	4,319,346,707	1,063,603,431	5,382,950,138	107,634,108,198
2018	83,186,620,371	20,924,550,116	104,111,170,487	4,227,043,146	1,077,005,667	5,304,048,813	109,415,219,300
2019	91,097,367,024	21,406,332,664	112,503,699,688	4,655,455,105	1,102,966,519	5,758,421,624	118,262,121,312
2020	91,049,111,994	21,841,329,053	112,890,441,047	4,892,661,916	1,135,780,766	6,028,442,682	118,918,883,729
2021	98,583,619,925	23,573,005,309	122,156,625,234	4,998,629,301	1,113,564,703	6,112,194,004	128,268,819,238
2022	100,357,805,420	28,437,262,802	128,795,068,222	5,242,000,203	1,178,598,106	6,420,598,309	135,215,666,531
2023	113,936,244,128	28,982,662,730	142,918,906,858	5,743,404,527	1,277,168,311	7,020,572,838	149,939,479,696
2024	115,563,947,083	29,129,195,898	144,693,142,981	5,687,815,760	1,292,714,196	6,980,529,956	151,673,672,937
2025	127,057,043,466	29,433,830,641	156,490,874,107	5,675,463,460	1,258,402,433	6,933,865,893	163,424,740,000

State Tax Commission Annual Report - 2025

CHAPTER V

Statistical Tables of Valuation

Assessed valuations are as of December 31, 2025.

State Tax Commission Annual Report – 2025

TABLE I

Year over year assessed values as of January 1, 2025, and January 1, 2024, respectively, of Centrally Assessed Companies and recapitulation by industry, as certified by the State Tax Commission of Missouri.

Total values may not sum due to rounding. Assessed valuations are as of December 31, 2025.

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Electric Companies					
Ameren Transmission Company of Illinois	1030011	56,202,597	52,704,247	0	52,704,247
Empire District Electric Company, The	1030002	334,245,120	302,367,303	35,008,286	337,375,589
Entergy Arkansas, LLC	1030010	4,184,061	4,236,971	0	4,236,971
Evergy Metro, Inc	1030003	701,140,303	626,200,430	89,934,969	716,135,399
Evergy Missouri West, Inc	1030004	577,799,866	516,045,267	48,580,858	564,626,125
ITC Midwest, LLC	1030009	892,074	816,265	24,944	841,209
Mid American Energy Company	1030008	1,620,177	1,695,003	77,792	1,772,795
Transource Missouri, LLC	1030012	73,600,000	71,840,000	0	71,840,000
Union Electric Company dba Ameren Missouri	1030007	1,721,786,445	1,544,605,886	153,347,746	1,697,953,632
2025 Electric Companies - 9		3,471,470,643	3,120,511,372	326,974,595	3,447,485,967

Fluid Pipeline Companies

BP Midwest Product Pipelines Holdings LLC	1040026	16,186,121	16,687,354	75,068	16,762,422
Buckeye Pipe Line Transportation, LLC	1040019	12,126,161	12,756,871	61,409	12,818,280
CCPS Transportation, LLC	1040017	39,961,285	41,195,714	600,475	41,796,189
Enbridge Pipelines (FSP), LLC	1040025	165,989,233	178,274,304	297,600	178,571,904
Enterprise TE Products Pipeline Company, LLC	1040012	17,523,991	18,799,634	452,808	19,252,442
Explorer Pipeline Company	1040003	48,625,758	52,092,924	38,011	52,130,935
KPL Northern States, LLC	1040015	561,626	578,293	3,331	581,624
Magellan Pipeline Company, LP	1040014	26,108,998	27,695,930	573,762	28,269,692
Mid-America Pipeline Company, LLC	1040006	20,407,427	20,302,140	176,998	20,479,138
MPLX Ozark Pipe Line, LLC	1040020	72,320,633	74,217,081	859,863	75,076,944
NuStar Pipeline Operating Partnership, LP	1040004	5,982,802	4,726,124	497,020	5,223,144
Oneok North System, LLC	1040005	1,598,956	1,391,478	9,336	1,400,814
Permian Express Partners, LLC	1040007	2,126,412	1,978,751	8,694	1,987,445
Phillips 66 Carrier, LLC	1040024	29,441,776	30,696,238	83,352	30,779,590
Phillips 66 Pipeline, LLC	1040002	45,029,693	50,895,870	164,862	51,060,732
Platte Pipe Line Company, LLC	1040009	32,494,575	34,311,198	1,048,496	35,359,694
Razorback, LLC	1040016	3,128,180	2,967,278	12,725	2,980,003
Sinclair Transportation Company	1040018	572,256	398,456	60,381	458,837
South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	1040022	187,710,139	194,168,944	1,836,866	196,005,810
Wood River Pipe Lines, LLC	1040023	337,019	403,796	379	404,175
2025 Fluid Pipeline Companies - 20		728,233,041	764,538,378	6,861,436	771,399,814

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Natural Gas Pipeline Companies					
ANR Pipeline Company	1050015	15,364,715	7,914,146	7,779,231	15,693,377
Enable Gas Transmission, LLC	1050001	1,161,871	1,063,044	1,441	1,064,485
Enable Mississippi River Transmission, LLC	1050002	10,348,724	10,927,272	124,274	11,051,546
KPC Pipeline, LLC	1050008	6,849	5,114	1,950	7,064
Natural Gas Pipeline Company of America, LLC	1050003	17,919,621	11,274,281	5,792,232	17,066,513
Ozark Gas Transmission, LLC	1050010	119,678	124,664	522	125,186
Panhandle Eastern Pipe Line Company, LP	1050005	22,638,200	19,514,579	149,483	19,664,062
Rockies Express Pipeline, LLC	1050013	72,112,621	67,343,728	168,764	67,512,492
Southern Star Central Gas Pipeline, Inc	1050004	27,392,808	26,471,542	949,862	27,421,404
SPIRE MoGas Pipeline, LLC	1050014	14,167,932	12,529,501	2,673,212	15,202,713
Spire STL Pipeline, LLC	1050017	16,430,336	16,140,262	121,930	16,262,192
Tallgrass Interstate Gas Transmission, LLC	1050012	1,033,091	1,010,211	28,534	1,038,745
Texas Eastern Transmission, LP	1050006	4,223,874	4,290,669	33,774	4,324,443
2025 Natural Gas Pipeline Companies - 13		202,920,320	178,609,013	17,825,209	196,434,222

Railroad Companies

Afton Terminal Services Railroad, LLC	1060030	640,155	1,997,460	4,060	2,001,520
Arkansas and Missouri Railroad Company	1060019	2,176,029	1,346,845	573,598	1,920,443
BNSF Railway Company	1060002	853,480,556	580,239,255	194,079,575	774,318,830
Dakota, Minnesota & Eastern Railroad Corporation	1060003	26,265,435	21,857,593	2,013,508	23,871,101
Kansas City Southern Railway Company	1060008	99,110,214	69,909,448	26,947,957	96,857,405
Kansas City Terminal Railway Company	1060009	9,192,701	9,061,762	468,200	9,529,962
Kaw River Railroad, LLC	1060029	1,186,401	640,481	491,914	1,132,395
Manufacturers Railway Company, Inc	1060010	625,614	596,635	14,566	611,201
Missouri & Northern Arkansas Railroad	1060026	8,094,499	6,038,545	1,879,330	7,917,875
Missouri Eastern Railroad, LLC	1060027	1,317,029	1,202,611	147,280	1,349,891
Norfolk Southern Combined Railway	1060012	122,897,021	90,580,477	33,651,149	124,231,626
Ozark Valley Railroad, Inc	1060028	342,562	183,957	169,044	353,001
Terminal Railroad Association of St. Louis	1060016	4,184,562	3,547,569	194,003	3,741,572
Union Pacific Railroad Company	1060017	591,072,759	468,320,877	149,513,091	617,833,968
West Belt Railway LLC	1060032	138,201	107,598	38,586	146,184
2025 Railroad Companies - 15		1,720,723,738	1,255,631,113	410,185,861	1,665,816,974

Telecommunications (Fiber) Companies

Air Link Rural Broadband, LLC	1070106	2,746,695	1,857,876	678,906	2,536,782
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State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Telecommunications (Fiber) Companies					
Aptitude Internet, LLC	1070113	1,287,041	1,381,072	394,717	1,775,789
AT&T Communications	1070020	36,128,661	0	0	0
Barry Technology Services, LLC	1070100	4,232,412	4,408,612	0	4,408,612
Bluebird Media Network, LLC	1070083	6,000,000	0	5,566,667	5,566,667
Callabyte Technology, LLC	1070095	3,997,215	4,416,222	367,621	4,783,843
CenturyLink Communications, LLC	1070086	17,890,275	5,995,692	10,657,091	16,652,783
Chariton Valley Communications Corporation	1070076	12,346,274	14,374,785	3,191,660	17,566,445
Clearwave Communications	1070109	236,169	182,539	18,851	201,390
Co-Mo Comm, Inc	1070089	10,537,688	11,292,868	4,090,240	15,383,108
Cogent Communications, LLC	1070114	2,252,397	0	0	0
Conexon Connect, LLC	1070124	0	413,694	2,559,571	2,973,265
Empire District Industries, Inc	1070056	8,601,610	4,073,731	3,232,693	7,306,424
Everstream Solutions, LLC	1070108	3,202,770	0	0	0
Fiber Communications of Columbus, LLC	1070103	252,016	178,588	51,041	229,629
Fiber Four	1070031	7,092	3,486	0	3,486
Fiber Platform, LLC	1070090	11,269,341	12,947,770	2,954,603	15,902,373
First Fiber Corporation	1070097	68,491	53,209	13,804	67,013
Gascosage Technologies, LLC	1070111	119,367	0	130,667	130,667
Gateway Infrastructure, LLC	1070107	1,171,734	1,424,093	140,289	1,564,382
GEC Fiber Plant	1070120	88,320	0	100,667	100,667
GoSEMO, LLC	1070104	8,342,825	8,210,184	298,263	8,508,447
Green Hills Telecommunications Services	1070098	1,078,515	1,022,224	134,301	1,156,525
I3 Broadband LLC	1070117	3,885,780	5,333,532	173,600	5,507,132
K-Powernet, LLC	1070079	1,557,747	1,334,964	297,019	1,631,983
Kingdom Telecommunications, Inc	1070094	2,525,679	2,105,376	406,900	2,512,276
Mark Twain Communications Company	1070096	850,237	540,165	470,891	1,011,056
MCI Communications Services, LLC	1070022	7,232,082	1,948,169	4,483,311	6,431,480
MCI Metro Access Transmission	1070036	26,611,633	16,626,446	10,660,131	27,286,577
McLeodUSA Telecommunications Services	1070049	624,741	165,817	399,404	565,221
Metro Systems Holdings LLC dba Metronet	1070119	1,953,425	982,709	1,476,113	2,458,822
Mid-States Services, LLC	1070099	2,272,441	1,152,033	1,406,469	2,558,502
Missouri Network Alliance, LLC	1070058	17,981,963	9,234,474	7,527,358	16,761,832
NATCO Technologies, Inc	1070092	82,329	44,022	42,465	86,487
Optic Communications Missouri Division, LLC	1070125	0	935,654	1,092,027	2,027,681
Ozark Fiber II, LLC	1070123	0	32,357	134,908	167,265
Ozark Fiber, LLC	1070116	603,778	2,117,025	0	2,117,025

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Telecommunications (Fiber) Companies					
OzarksGo, LLC	1070102	1	1	1	2
PDFiber, LLC	1070101	509,333	0	525,000	525,000
Peoples Services, LLC	1070121	0	170,485	20,458	190,943
Sho-Me Technologies, LLC	1070077	6,999,348	3,786,021	2,146,996	5,933,017
Socket Telecom, LLC	1070085	6,342,019	7,023,028	1,834,633	8,857,661
Steelville Long Distance Company, Inc	1070112	145,892	2,920	42,564	45,484
Tiger Computer Consulting, LLC dba Intercept Fiber	1070115	404,728	415,947	124,782	540,729
Total Highspeed, LLC	1070105	6,555,275	7,973,109	1,223,501	9,196,610
United Services, Inc	1070088	21,643,301	24,584,973	5,964,253	30,549,226
Vero Fiber Networks, LLC	1070110	141,466	135,106	0	135,106
WANRack, LLC	1070093	1	2	0	2
Windstream KDL, Inc	1070082	479,913	260,878	272,401	533,279
Yondoo Broadband LLC	1070118	827,841	0	0	0
Zayo Group, LLC	1070084	6,150,600	4,131,340	1,856,669	5,988,009
2025 Telecommunications (Fiber) Companies - 47		248,238,461	163,273,198	77,163,506	240,436,704

Telecommunications (ILEC) Companies

Alma Communications Company	1080046	148,696	106,891	38,655	145,546
AT&T Wireline Holdings, LLC	1080054	0	61,965,986	56,260,448	118,226,434
BPS Telephone Company	1080041	800,609	696,390	190,395	886,785
Brightspeed of East Missouri, LLC	1080051	16,177,210	15,102,390	3,261,047	18,363,437
Brightspeed of Missouri, LLC	1080049	56,555,860	36,496,611	20,642,321	57,138,932
Brightspeed of Northwest Arkansas, LLC	1080048	41,748	21,708	10,744	32,452
Brightspeed of West Missouri, LLC	1080050	31,949,130	20,792,487	11,760,139	32,552,626
Chariton Valley Broadband, LLC	1080004	7,042,072	5,725,919	1,290,700	7,016,619
Choctaw Telephone Company	1080003	43,105	5,803	3,082	8,885
Citizens Telephone Company	1080005	977,699	680,418	245,931	926,349
Consolidated Communications	1080039	4,000,421	1,904,417	1,015,125	2,919,542
Craw-Kan Telephone Cooperative, Inc	1080006	1,565,711	2,365,196	411,439	2,776,635
Ellington Telephone Company	1080008	532,255	297,794	185,408	483,202
Farber Telephone Company	1080009	31,327	19,815	8,783	28,598
Fidelity Telephone Company	1080010	3,366,423	3,134,880	1,734,500	4,869,380
Goodman Telephone Company	1080011	311,366	238,444	38,665	277,109
Granby Telephone Company	1080012	716,201	59,340	797,882	857,222
Grand River Mutual Telephone Corporation	1080013	5,848,695	3,486,762	1,424,400	4,911,162

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value

Telecommunications (ILEC) Companies

Green Hills Telephone Corporation	1080014	2,419,149	2,569,663	747,075	3,316,738
Holway Telephone Company	1080015	123,814	221,372	16,904	238,276
IAMO Communications, Inc	1080016	908,640	1,002,451	297,447	1,299,898
Kingdom Telephone Company	1080017	7,683,621	4,865,318	1,282,091	6,147,409
KLM Telephone Company	1080018	686,902	649,520	156,750	806,270
Lathrop Telephone Company	1080019	291,540	220,761	93,790	314,551
Le-Ru Telephone Company	1080020	199,025	1	0	1
Mark Twain Rural Telephone Company	1080022	5,434,549	4,599,621	1,205,314	5,804,935
McDonald County Telephone Company	1080021	1,481,320	70,336	2,260,067	2,330,403
Miller Telephone Company	1080024	587,502	416,895	116,344	533,239
Mo-Kan Dial Company, Inc	1080026	430,532	357,301	57,144	414,445
New Florence Telephone Company	1080027	380,458	211,856	104,760	316,616
New London Telephone Company	1080028	144,667	102,949	25,663	128,612
Northeast Missouri Rural Telephone	1080029	7,798,525	6,623,595	1,601,627	8,225,222
Orchard Farm Telephone Company	1080030	1	1	0	1
Oregon Farmer Mutual Telephone	1080031	107,380	89,394	57,242	146,636
Otelco Mid-Missouri, LLC	1080023	1,491,641	940,274	515,210	1,455,484
Ozark Telephone Company	1080040	422,714	264,911	193,431	458,342
Peace Valley Telephone Company, Inc	1080032	33,947	21,561	42,848	64,409
Rock Port Telephone Company	1080033	1,002,154	660,363	375,796	1,036,159
Seneca Telephone Company	1080034	100,644	125,815	39,081	164,896
Southwestern Bell Telephone Co-SWBT, P & L LP	1080047	137,303,977	0	0	0
Steelville Telephone Exchange, Inc	1080035	3,112,500	1,343,046	554,913	1,897,959
Stoutland Telephone Company	1080036	340,409	467,462	139,108	606,570
Windstream Iowa Telecommunications Services, Inc	1080052	5,646	5,417	0	5,417
Windstream Missouri, Inc	1080053	12,914,058	13,287,936	2,158,400	15,446,336
2025 Telecommunications (ILEC) Companies - 43		315,513,843	192,219,070	111,360,669	303,579,739

Telecommunications (Cable) Companies

Fidelity Cablevision, LLC	1090016	8,669,725	196,472	7,078,554	7,275,026
Time Warner Cable Business, LLC	1090015	508,699	484,853	0	484,853
2025 Telecommunications (Cable) Companies - 2		9,178,424	681,325	7,078,554	7,759,879

Commercial Aircraft Owned By Airlines (CAOBA)

ABX Air, Inc	1300203	3,937	0	17,121	17,121
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State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Airlines (CAOBA)					
Air Crossland, LLC	1300289	118,300	0	96,595	96,595
Air Evac EMS, Inc	1300234	3,358,052	0	5,738,201	5,738,201
Air Transport International, Inc	1300141	11,502	0	32,309	32,309
Air Wisconsin Airlines, LLC	1300185	162,629	0	241,303	241,303
Alaska Airlines, Inc	1300243	1,868,895	0	2,009,123	2,009,123
Allegiant Air, LLC	1300144	870,652	0	1,145,416	1,145,416
American Airlines, Inc	1300105	8,660,123	0	10,502,541	10,502,541
Ameriflight, LLC	1300110	53,752	0	37,857	37,857
Atlas Air, Inc	1300276	532,002	0	1,399,749	1,399,749
Avelo Airlines, Inc.	1300311	0	0	15,828	15,828
Berry Aviation, Inc	1300191	53,284	0	39,417	39,417
Business Aviation, LLC	1300260	165,861	0	231,013	231,013
Centene Management Company, LLC	1300282	3,154,559	0	2,213,554	2,213,554
CommuteAir, LLC	1300292	373,575	0	298,851	298,851
Corporate Flight Management, Inc dba Contour Airlines	1300287	556,145	0	1,508,999	1,508,999
D & D Aviation, Inc (Kansas Corporation)	1300227	6,879	0	15,718	15,718
Delta Air Lines, Inc	1300107	9,207,429	0	10,908,843	10,908,843
Edison Acquisitions, LLC	1300291	108,708	0	129,945	129,945
Endeavor Air, Inc	1300129	1,811,881	0	2,064,742	2,064,742
Envoy Air, Inc	1300172	5,826,112	0	6,141,269	6,141,269
Federal Express Corporation	1300109	7,944,908	0	7,004,633	7,004,633
Flying Five, LLC	1300261	209,638	0	268,152	268,152
Frontier Airlines, Inc	1300123	4,152,386	0	4,738,586	4,738,586
GoJet Airlines, LLC	1300223	301,537	0	216,861	216,861
Gulf & Caribbean Cargo, Inc	1300210	121,833	0	6,092	6,092
Horizon Air Industries, Inc	1300281	16,498	0	23,514	23,514
IFL Group, Inc	1300212	44,649	0	14,328	14,328
JD76 Air, LLC	1300294	167,492	0	165,016	165,016
JetBlue Airways Corporation	1300299	819,046	0	231,144	231,144
Kalitta Charters, LLC	1300145	29,709	0	30,828	30,828
KBA, LLC	1300269	171,739	0	299,349	299,349
LayVen Air II, LLC	1300310	0	0	1,103,515	1,103,515
LayVen Air, LLC	1300307	183,498	0	147,559	147,559
Life Net, Inc	1300236	3,320,782	0	3,360,833	3,360,833
Med-Trans Corporation	1300286	1,399,589	0	0	0
Mesa Airlines, Inc	1300187	3,354,001	0	3,146,983	3,146,983

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Airlines (CAOBA)					
N302CJ, LLC	1300279	193,400	0	223,381	223,381
Omni Air International, LLC	1300108	346	0	5,061	5,061
Pak West Airlines	1300201	62,564	0	26,339	26,339
Phi Health, LLC	1300308	258,409	0	277,457	277,457
Piedmont Airlines, Inc	1300277	10,290	0	1,303	1,303
PSA Airlines, Inc	1300213	2,481,858	0	2,043,083	2,043,083
Republic Airways, Inc	1300218	3,242,718	0	2,812,239	2,812,239
SkyWest Airlines, Inc	1300183	2,884,957	0	2,595,473	2,595,473
Southern Airways Corporation	1300247	347,289	0	0	0
Southwest Airlines Co.	1300121	63,138,048	0	68,910,297	68,910,297
Spirit Airlines, Inc	1300268	1,219,733	0	3,276,969	3,276,969
Summit Air, LLC	1300252	89,180	0	95,427	95,427
Sun Country, Inc	1300147	1,233,282	0	755,026	755,026
United Airlines, Inc	1300127	3,009,709	0	4,285,166	4,285,166
United Parcel Service Co	1300128	4,026,823	0	3,127,969	3,127,969
USA Jet Airlines, Inc.	1300305	33,844	0	35,550	35,550
WLF, LLC	1300309	0	0	300,359	300,359
X-Ray Lima Sierra, LLC	1300285	261,166	0	239,974	239,974
2025 Commercial Aircraft Owned By Airlines (CAOBA) - 53		141,635,198	0	154,556,860	154,556,860

Commercial Aircraft Owned By Others (CAOBO)

1637 N Warson Aviation, LLC	1200499	170,625	0	151,405	151,405
2TS, LLC	1200372	259,738	0	302,049	302,049
350 Lear Yankee Partners, LLC	1200606	945,120	0	759,814	759,814
650 Leasing, LLC	1200444	577,657	0	767,257	767,257
7 Highway Investors LLC	1200592	151,971	0	0	0
7R Enterprises LLC	1200642	0	0	300,590	300,590
A & S Aviation, LLC	1200280	85,623	0	69,467	69,467
AAM Aeromed, LLC	1200542	35,418	0	95,565	95,565
Advisors Aviation, LLC	1200367	127,272	0	137,007	137,007
AeroSelect LLC	1200622	37,307	0	57,041	57,041
Air Clayco, Inc	1200009	864,564	0	1,330,692	1,330,692
Air Hoffmann LLC	1200607	311,448	0	379,330	379,330
Air Sansone, LLC	1200623	198,849	0	161,588	161,588

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
Amazn Leasn, Inc	1200426	60,383	0	48,948	48,948
Amy's Aircraft Services	1200410	15,000	0	1,410	1,410
APLUX, LLC	1200360	1,009,053	0	791,701	791,701
Arch Resources, Inc	1200540	387,461	0	375,314	375,314
Architect Aviation, LLC	1200589	185,179	0	143,822	143,822
Astra Partners, LLC	1200502	36,104	0	30,318	30,318
AVIATIONbyKARPEL, LLC	1200609	109,181	0	109,164	109,164
Avientur, LLC	1200480	20,378	0	18,505	18,505
B&J Leasing, Inc	1200539	151,371	0	0	0
Barks-Swift Air, LLC	1200608	23,174	0	0	0
Bass Pro, LLC	1200229	1,788,674	0	2,115,442	2,115,442
BCL Aviation, LLC	1200624	136,913	0	101,209	101,209
Belden, Inc	1200387	148,359	0	0	0
Bernard Bargfrede Trust	1200521	86,335	0	91,280	91,280
Bernhard, Frank J.	1200621	25,258	0	0	0
Big River Aviation, LLC	1200379	35,503	0	28,058	28,058
BJA Leasing	1200550	123,472	0	115,045	115,045
Blue Pearl Aviation, LLC	1200613	192,298	0	198,415	198,415
BNAB Air LLC	1200644	0	0	149,697	149,697
BNB Aviation LLC	1200615	42,021	0	21,645	21,645
BNV Enterprises, LLC	1200591	403,281	0	153,030	153,030
Bold Access, LLC.	1200627	133,784	0	157,445	157,445
Bonanza A36, LLC	1200287	39,112	0	28,400	28,400
Bonanza Flight, LLC	1200561	87,097	0	40,201	40,201
BriCal Enterprises, LLC	1200528	14,883	0	13,142	13,142
Bruckel Air, LLC	1200556	109,214	0	105,113	105,113
Burcham Rentals, Inc	1200462	858,182	0	825,916	825,916
CA Leasing Corporation	1200012	468,970	0	212,263	212,263
Caleres, Inc	1200046	101,338	0	66,700	66,700
CDP Aviation, LLP	1200033	181,058	0	915,664	915,664
Centurion Investments, Inc dba AVMATS	1200351	8,484	0	21,980	21,980
Cequel III	1200205	407,299	0	359,508	359,508
Cirrus Skies, LLC	1200401	15,342	0	12,435	12,435
Cirrus Wings, LLC	1200577	95,239	0	70,319	70,319
Citation 2017, LLC	1200494	268,045	0	234,805	234,805
CJ2 Holdings, LLC	1200407	148,149	0	191,118	191,118

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
Clear Horizon Investments, LLC	1200574	30,711	0	213,941	213,941
CMS Fleet LLC	1200643	0	0	314,150	314,150
Cohasp Aero Ventures LLC	1200593	221,949	0	270,423	270,423
Cohen Aviation, LLC	1200522	37,651	0	0	0
Columbus Capital Partners, LLC	1200500	121,283	0	97,651	97,651
Com Air, LLC	1200604	3,574	0	7,915	7,915
Connell Blue LLC	1200647	0	0	589,161	589,161
Crader Distributing Company	1200256	94,568	0	59,052	59,052
Craig L. Puder	1200549	54,326	0	45,507	45,507
Cricket Creek, LLC	1200489	233,284	0	213,231	213,231
CURO Group, LLC	1200520	122,181	0	120,042	120,042
Curran Aviation LLC	1200626	133,283	0	883,242	883,242
CWA, LLC	1200582	323,945	0	340,205	340,205
Dauphin Island Air, LLC	1200538	21,244	0	45,708	45,708
Dorf Air Leasing, LLC	1200265	160,767	0	124,348	124,348
Dreams3, LLC	1200512	366,392	0	371,929	371,929
Drury Development Corporation	1200230	414,927	0	341,354	341,354
DSC Leasing, LLC	1200299	113,943	0	163,327	163,327
DSW Development Corporation	1200084	141,655	0	116,664	116,664
Dynamic Aviation 2, LLC	1200400	34,044	0	26,877	26,877
Ecoair, LLC	1200414	0	0	372,564	372,564
Emerson Electric Company	1200014	1,382,786	0	1,230,884	1,230,884
Endless Horizons, LLC	1200510	389,264	0	373,934	373,934
Enterprise Holdings, Inc	1200015	1,255,736	0	2,205,871	2,205,871
Executive AirShare	1200398	1,161,266	0	967,162	967,162
Farmview, LLC	1200600	114,339	0	95,062	95,062
FD Air, LLC	1200637	0	0	191,184	191,184
Ferrell Mobile Homes, Inc	1200575	87,504	0	76,566	76,566
Five Delta Alpha, LLC	1200544	550,601	0	450,211	450,211
Flaming Arrow Enterprises, Inc	1200290	27,349	0	21,147	21,147
FLJ Aviation, LLC	1200441	215,635	0	0	0
Forvis Mazars, LLP	1200071	513,144	0	480,844	480,844
Foxtrot Aviation LLC	1200616	320,732	0	31,530	31,530
Foxtrot Transportation, LLC	1200405	43,253	0	52,911	52,911
Frontenac Properties, Inc	1200226	1,055,757	0	917,913	917,913
G.W. VanKeppel Company	1200080	347,421	0	0	0

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
Garrison Transportation, LLC	1200599	185,879	0	0	0
Gibbs Technology Company	1200449	441,916	0	481,210	481,210
Ginnaire Rental, Inc	1200005	422,562	0	427,938	427,938
GMAN Air, LLC	1200580	16,872	0	14,305	14,305
GMMK, LLC	1200529	162,176	0	163,048	163,048
Golf Tango Capital, Inc.	1200601	75,970	0	60,502	60,502
Great Southern Bank	1200598	594,998	0	533,012	533,012
H&H Color Lab, Inc	1200363	57,593	0	0	0
H750 LLC	1200551	127,622	0	128,323	128,323
Hallmark Cards, Inc	1200029	252,282	0	212,263	212,263
Hammer and Steel, Inc	1200497	166,401	0	101,986	101,986
Harbour Group Industries	1200048	181,927	0	97,361	97,361
HBR Trust	1200576	162,082	0	149,090	149,090
Helicopter 2019, LLC	1200536	499,098	0	995,519	995,519
Helicopter, LLC	1200281	0	0	685,060	685,060
HJ Wings, LLC	1200513	128,789	0	0	0
Hotel Foxtrot Logistics, LLC.	1200618	444,278	0	278,267	278,267
Hurst Aviation, LLC	1200605	10,695	0	12,942	12,942
IGH Aviation, LLC	1200530	250,616	0	0	0
J & AK Aviation	1200408	362,105	0	301,602	301,602
J.A. Peterson Enterprises, Inc.	1200586	10,700	0	10,703	10,703
Jack Henry & Associates, Inc	1200040	1,807,913	0	1,943,811	1,943,811
Jagger 4, LLC	1200354	0	0	295,333	295,333
JB76, LLC	1200641	0	0	315,789	315,789
JCA Aviation, LLC - St. Louis	1200340	28,672	0	41,667	41,667
JDM Aviation, LLC	1200361	87,466	0	95,173	95,173
JDR Investments, LLC	1200632	0	0	59,349	59,349
JoJi Aviation, LLC	1200636	0	0	1,535,267	1,535,267
Joyce Meyer Ministries, Inc	1200032	153,831	0	0	0
JSJ, LLC	1200552	42,049	0	56,500	56,500
JTA Leasing and Sales LLC	1200646	0	0	45,618	45,618
Kansas City Life Insurance Company	1200031	788,188	0	1,094,691	1,094,691
Kilo Charlie Holdings, LLC	1200506	85,478	0	88,048	88,048
Kraemericaair LLC	1200578	0	0	63,242	63,242
L & P Transportation, LLC	1200039	119,165	0	20,487	20,487
Lockton Enterprises, Inc	1200434	1,422,391	0	1,299,902	1,299,902

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
Loren Cook Company	1200207	997,893	0	1,196,513	1,196,513
M M X, LLC	1200440	105,705	0	61,736	61,736
M2MO, LLC	1200603	258,446	0	238,103	238,103
Maple Holdings, LLC	1200383	846,186	0	392,552	392,552
Mark L. Dake, DDS, MSD, PC	1200316	207,830	0	67,727	67,727
Martin Endeavors, LLC	1200619	63,978	0	68,161	68,161
Maryland Group, LLC	1200515	183,229	0	0	0
Massman Construction Co	1200219	184,735	0	155,310	155,310
Matt McClean	1200639	0	0	30,000	30,000
MCC Corvallis, LLC	1200384	438,106	0	392,121	392,121
MEC Aviation, LLC	1200056	27,020	0	24,740	24,740
MEM Assets, LLC	1200491	129,963	0	98,641	98,641
Meridian Asset Leasing, LLC	1200525	48,190	0	0	0
MHS 3-2-1 Go, LLC	1200412	195,491	0	209,906	209,906
Michael Barton	1200614	45,161	0	22,314	22,314
Mistwood Air 1, LLC	1200503	86,562	0	107,069	107,069
Mistwood Holdings, LLC	1200448	78,029	0	69,075	69,075
MITC Aviation, Inc	1200359	28,179	0	46,850	46,850
MJ Enterprises, LLC	1200557	1,381,455	0	0	0
MO-AZ, LLC	1200255	40,269	0	68,054	68,054
Monarch Air Services, LLC	1200475	35,162	0	42,188	42,188
Mortgage Research Center, LLC	1200459	821,358	0	823,216	823,216
Mosby Group, LLC	1200428	60,913	0	57,291	57,291
Murphy Hoffman Company	1200047	1,278,373	0	1,255,778	1,255,778
N16W LLC	1200594	607,100	0	571,878	571,878
N560PG XLS, LLC	1200554	209,968	0	190,787	190,787
N58HT, LLC	1200526	13,161	0	18,553	18,553
N869DL, LLC	1200442	445,834	0	336,628	336,628
National Beef Packing Company, LLC.	1200588	1,244,199	0	1,200,169	1,200,169
National Cart Company, LLC	1200251	209,970	0	160,735	160,735
Natoli Aviation, LLC	1200038	41,200	0	41,629	41,629
Nestle Purina PetCare Company	1200077	4,916,988	0	5,711,250	5,711,250
New Prime, Inc	1200235	695,219	0	665,688	665,688
Nower 1, LLC	1200560	262,830	0	134,048	134,048
NPG Management, LLC	1200241	175,322	0	158,970	158,970
NSD Air LLC	1200617	69,935	0	41,817	41,817

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
Nuage Nine, LLC	1200630	0	0	138,767	138,767
O'Reilly II Aviation, Inc	1200201	178,146	0	176,848	176,848
Overstreet Investments, Inc. (COOPER)	1200645	0	0	133,454	133,454
Overstreet Investments, Inc. (HOWARD COUNTY)	1200620	533,542	0	681,500	681,500
Ozark Air Services, LLC	1200612	457,175	0	413,800	413,800
PCJ, LLC	1200474	60,913	0	57,291	57,291
PF Aviation, LLC	1200472	173,479	0	220,856	220,856
PFS Capital, LLC	1200518	1,686,968	0	1,550,084	1,550,084
Phantom Five, Inc	1200325	19,378	0	15,947	15,947
Post Foods, LLC	1200406	928,102	0	958,186	958,186
Productivity Strategies, LLC	1200524	14,643	0	14,016	14,016
R & R Investment Holdings, LLC	1200460	112,494	0	91,529	91,529
RCS Leasing, LLC	1200389	580,211	0	0	0
RE Transport, LLC	1200610	89,163	0	105,953	105,953
Refreshed 1001, LLC	1200640	0	0	664,091	664,091
Rex Industrial Corporation	1200225	390,013	0	344,440	344,440
RFO, LLC	1200353	36,778	0	33,429	33,429
RIRIE HOLDINGS LLC	1200537	388,124	0	455,388	455,388
Roeslein & Associates, Inc	1200573	877,489	0	720,497	720,497
Romeo Juliet Whiskey, LLC	1200628	9,721	0	33,698	33,698
RTS Administrative Service, Inc	1200483	843,833	0	789,247	789,247
Sansone Law Aviation, LLC	1200648	0	0	132,300	132,300
SBM Management Services LP	1200590	177,468	0	191,941	191,941
Serenity Aero, LLC	1200493	50,322	0	56,678	56,678
Shamrock Air, LLC	1200629	340,824	0	265,033	265,033
ShannAir, LLC	1200060	116,408	0	96,665	96,665
Shell Less Turtle, LLC	1200602	220,717	0	0	0
Shloka Trust II (WF/02-15-08)	1200396	925,902	0	427,461	427,461
Sierra Aviation, Inc	1200073	797,352	0	631,290	631,290
Sky High Aviation STL, LLC	1200555	49,027	0	88,919	88,919
Somax, LLC	1200516	1,341,723	0	1,245,951	1,245,951
Southwestern Jet, Inc	1200390	650,145	0	850,698	850,698
Spearfish, LLC	1200583	71,525	0	61,972	61,972
Spectre Aviation, LLC	1200519	55,065	0	127,565	127,565
Spirit Flyers, Inc	1200498	68,199	0	50,267	50,267
Spirit Travel Air, LLC	1200523	35,226	0	48,558	48,558

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Commercial Aircraft Owned By Others (CAOBO)					
SSH Aero LLC	1200579	34,226	0	23,190	23,190
St. Charles Flying Service, Inc	1200478	0	0	14,708	14,708
Sterling LIHTC, LLC	1200625	974,400	0	729,281	729,281
Steward Financial Holdings	1200277	497,507	0	499,055	499,055
STL Aircraft Partners LLC	1200468	10,277	0	9,400	9,400
Stonex Group Inc	1200534	550,858	0	461,939	461,939
Surdex Corporation	1200008	49,623	0	0	0
TAB Acquisitions, LLC	1200532	143,943	0	169,974	169,974
TAMKO Building Products, LLC	1200320	590,810	0	513,312	513,312
TDNC, LLC	1200595	28,163	0	0	0
TES Turbine, LLC	1200473	163,991	0	172,933	172,933
The Argo, LLC	1200611	39,329	0	21,561	21,561
The Boeing Company c/o PwC US Tax LLP	1200018	2,421,395	0	1,995,469	1,995,469
Tiger Takeoff LLC	1200597	375,953	0	412,378	412,378
TKR Aviation LLC	1200559	246,772	0	0	0
TLG Aviation II, LLC	1200635	0	0	772,062	772,062
TLG Aviation, LLC	1200432	408,086	0	0	0
TM Aviation, LLC	1200386	193,487	0	207,887	207,887
TPC Aviation LLC	1200581	214,361	0	528,671	528,671
Tradebot Systems, Inc	1200323	189,601	0	229,066	229,066
Travers 6, LLC	1200564	232,907	0	223,231	223,231
Tri-Air, LLC	1200244	19,905	0	0	0
Triangle Real Estate	1200585	114,366	0	240,233	240,233
TSC Aircraft, LLC	1200587	322,934	0	319,403	319,403
Twin Creek Aviation, LLC	1200454	236,704	0	501,649	501,649
VIA-560VX, LLC	1200547	538,000	0	523,333	523,333
Visionary Air LLC	1200553	669,319	0	1,387,632	1,387,632
VON B, LLC	1200318	214,859	0	192,169	192,169
Ward O'Hara Companies, LLC	1200445	201,273	0	201,272	201,272
Wildcat Aviation, LLC	1200470	459,894	0	315,849	315,849
William Ragsdale Company	1200292	56,149	0	75,608	75,608
Williams Marketing Services, Inc	1200315	635,574	0	507,934	507,934
WKC Corporation	1200215	537,654	0	564,058	564,058
2025 Commercial Aircraft Owned By Others (CAOBO) - 203		70,951,768	0	74,027,408	74,027,408

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Centrally Assessed Private Car (CAPCC) Companies					
ADM Transportation Company	1100006	1,086,832	0	1,025,166	1,025,166
Aggregate Equipment, LLC	1100771	271,468	0	204,633	204,633
Alabama Power Company	1100013	1,544,243	0	1,298,463	1,298,463
American Electric Power Service Corporation	1100444	1,192,977	0	994,964	994,964
American Industrial Transport, Inc	1100564	3,619,136	0	3,190,173	3,190,173
Associated Electric Cooperative, Inc	1100033	205,806	0	198,006	198,006
Bunge North America	1100550	206,355	0	229,053	229,053
Cargill, Inc	1100060	715,846	0	653,287	653,287
Chevron Phillips Chemical Company, LP	1100074	195,299	0	293,748	293,748
Chicago Freight Car Leasing Company	1100077	232,309	0	227,295	227,295
CIT Equipment Financing, LLC.	1100372	6,583,066	0	6,375,954	6,375,954
Cryo-Trans, Inc	1100094	521,845	0	647,661	647,661
Dow Chemical Company, The	1100376	332,819	0	350,613	350,613
Entergy Arkansas, Inc	1100122	373,966	0	406,719	406,719
Equistar Chemicals, LP	1100126	299,906	0	344,080	344,080
Ethanol Products LLC, DBA: MCL	1100869	127,354	0	147,818	147,818
Evergy Metro, Inc	1100217	183,961	0	121,666	121,666
Exxon Mobil Corporation	1100132	376,130	0	324,581	324,581
GATX Corporation	1100155	2,708,261	0	2,912,096	2,912,096
Georgia Power Company	1100163	1,931,342	0	1,683,158	1,683,158
Greenbrier Management Services, LLC	1100174	3,477,371	0	3,767,562	3,767,562
Halliburton Energy Services, Inc	1100480	135,621	0	149,567	149,567
Holcim (US), Inc	1100186	344,539	0	340,220	340,220
INEOS (USA), LLC	1100343	154,000	0	150,341	150,341
Infinity Transportation 2020-1, LLC	1100824	563,574	0	528,937	528,937
Instar Group, LLC, The	1100781	219,378	0	316,113	316,113
KBX Logistics, LLC	1100709	160,538	0	135,113	135,113
Lone Star Industries, Inc	1100229	100,537	0	134,866	134,866
Loram Maintenance of Way, Inc	1100493	574,912	0	438,567	438,567
Midwest Railcar Corporation	1100247	512,951	0	475,936	475,936
Modern Rail Capital LLC (fka Mitsui Rail Capital, LLC)	1100255	347,861	0	296,571	296,571
Mosaic Global Sales, LLC	1100196	102,885	0	183,708	183,708
Northern Metals LLC	1100905	236,504	0	212,107	212,107
Nucor Logistics, LLC	1100864	109,086	0	185,235	185,235
Occidental Chemical Corporation	1100270	175,089	0	193,438	193,438

Table I

State Tax Commission Annual Report - 2025

Company Name	Account Number	Tax Year 2024	Tax Year 2025		
		Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Centrally Assessed Private Car (CAPCC) Companies					
Oklahoma Gas & Electric Company	1100273	160,567	0	114,735	114,735
Plains Marketing, LP	1100745	188,819	0	136,652	136,652
Plum Point Services Company, LLC	1100648	653,782	0	372,687	372,687
PNC Equipment Finance, LLC	1100784	174,018	0	185,044	185,044
PNW Railcars, Inc	1100800	764,683	0	795,688	795,688
Primary Products Ingredients Americas LLC	1100001	162,587	0	224,632	224,632
Procor, Ltd	1100295	670,180	0	771,571	771,571
Progress Rail Service Corporation	1100296	148,172	0	290,987	290,987
Southwestern Electric Power Company	1100349	129,270	0	103,328	103,328
Stonebriar Commercial Finance, LLC	1100812	105,569	0	101,210	101,210
Trinity Chemical Leasing, LLC	1100389	133,896	0	120,977	120,977
Trinity Industries Leasing Company	1100390	4,900,720	0	4,499,801	4,499,801
TTX Company	1100392	20,817,365	0	23,823,735	23,823,735
Union Electric Company	1100396	2,033,713	0	2,067,291	2,067,291
Union Tank Car Company	1100397	1,942,395	0	1,917,426	1,917,426
Valero Terminaling and Distribution Company	1100699	136,362	0	154,493	154,493
Vistra Energy Corporation	1100798	1,937,427	0	1,510,046	1,510,046
Wells Fargo Rail Corporation	1100142	2,619,177	0	2,336,975	2,336,975
Western Fuels Association, Inc	1100408	474,155	0	222,810	222,810
Westlake Corporation	1100411	151,766	0	186,350	186,350
All Other Centrally Assessed Private Car (CAPCC) Companies		3,436,143	0	3,294,413	3,294,413
2025 Centrally Assessed Private Car (CAPCC) Companies - 354		71,664,533	0	72,368,266	72,368,266

State Tax Commission Annual Report - 2025

Recapitulation

Industry	Tax Year 2024	Tax Year 2025		
	Total Assessed Value	Commercial Real Property	Personal Property	Total Assessed Value
Electric Companies	3,471,470,643	3,120,511,372	326,974,595	3,447,485,967
Fluid Pipeline Companies	728,233,041	764,538,378	6,861,436	771,399,814
Natural Gas Pipeline Companies	202,920,320	178,609,013	17,825,209	196,434,222
Railroad Companies	1,720,723,738	1,255,631,113	410,185,861	1,665,816,974
Telecommunications (Fiber) Companies	248,238,461	163,273,198	77,163,506	240,436,704
Telecommunications (ILEC) Companies	315,513,843	192,219,070	111,360,669	303,579,739
Telecommunications (Cable) Companies	9,178,424	681,325	7,078,554	7,759,879
Commercial Aircraft Owned By Airlines (CAOBA)	141,635,198	0	154,556,860	154,556,860
Commercial Aircraft Owned By Others (CAOBO)	70,951,768	0	74,027,408	74,027,408
Centrally Assessed Private Car (CAPCC) Companies	71,664,533	0	72,368,266	72,368,266
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED PROPERTY	6,980,529,969	5,675,463,469	1,258,402,364	6,933,865,833

State Tax Commission Annual Report - 2025

TABLE II

Assessed values of Centrally Assessed Companies owning property in the State of Missouri on January 1, 2025, as certified by the State Tax Commission of Missouri acting as a Board of Equalization, is hereby apportioned to the respective counties and St. Louis City in accordance with the following tables of apportionment for the purpose of 2025 taxes.

Total values may not sum due to rounding. Assessed valuations are as of December 31, 2025.

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Ameren Transmission Company of Illinois					
1. Adair	(1)	28.320000	11,632,642	0	11,632,642
2. Cape Girardeau	(16)	7.180000	2,949,236	0	2,949,236
3. Iron	(47)	0.610000	250,562	0	250,562
4. Knox	(52)	22.360000	9,184,529	0	9,184,529
5. Lewis	(56)	6.750000	2,772,611	0	2,772,611
6. Marion	(64)	30.410000	12,491,124	0	12,491,124
7. Perry	(79)	8.130000	3,339,455	0	3,339,455
8. Phelps	(81)	7.470000	3,068,356	0	3,068,356
9. Schuyler	(98)	17.080000	7,015,732	0	7,015,732
Total:		128.310000	52,704,247	0	52,704,247
Empire District Electric Company, The					
1. Barry	(5)	118.470000	5,015,114	580,653	5,595,767
2. Barton	(6)	72.320000	3,061,476	354,460	3,415,936
3. Cedar	(20)	73.880000	3,127,514	362,106	3,489,620
4. Christian	(22)	540.330000	22,873,441	2,648,302	25,521,743
5. Dade	(29)	187.000000	7,916,150	916,537	8,832,687
6. Dallas	(30)	176.240000	7,460,654	863,799	8,324,453
7. Greene	(39)	619.780000	26,236,746	3,037,708	29,274,454
8. Hickory	(43)	114.730000	4,856,791	562,322	5,419,113
9. Jasper	(49)	1,814.610000	76,816,712	8,893,890	85,710,602
10. Lawrence	(55)	769.330000	32,567,550	3,770,692	36,338,242
11. McDonald	(60)	252.520000	10,689,766	1,237,668	11,927,434
12. Newton	(73)	1,221.400000	51,704,737	5,986,409	57,691,146
13. Polk	(84)	424.330000	17,962,888	2,079,755	20,042,643
14. St. Clair	(93)	32.400000	1,371,568	158,801	1,530,369
15. Stone	(104)	148.510000	6,286,778	727,887	7,014,665
16. Taney	(106)	573.910000	24,294,961	2,812,887	27,107,848
17. Webster	(112)	2.940000	124,457	14,410	138,867
Total:		7,142.700000	302,367,303	35,008,286	337,375,589
Entergy Arkansas, LLC					
1. Dunklin	(35)	14.940000	726,338	0	726,338
2. New Madrid	(72)	11.770000	572,222	0	572,222
3. Oregon	(75)	2.030000	98,692	0	98,692
4. Pemiscot	(78)	46.760000	2,273,331	0	2,273,331
5. Taney	(106)	11.650000	566,388	0	566,388
Total:		87.150000	4,236,971	0	4,236,971
Evergy Metro, Inc					
1. Bates	(7)	32.050000	3,034,146	435,764	3,469,910
2. Carroll	(17)	555.880000	52,624,685	7,557,963	60,182,648
3. Cass	(19)	373.840000	35,391,114	5,082,875	40,473,989
4. Chariton	(21)	536.930000	50,830,705	7,300,311	58,131,016
5. Clay	(24)	1,041.820000	98,628,210	14,164,994	112,793,204
6. Cooper	(27)	24.870000	2,354,422	338,142	2,692,564
7. Henry	(42)	47.950000	4,539,386	651,947	5,191,333
8. Howard	(45)	82.680000	7,827,245	1,124,150	8,951,395

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Evergy Metro, Inc					
9. Jackson	(48)	2,395.230000	226,754,380	32,566,487	259,320,867
10. Johnson	(51)	4.340000	410,864	59,008	469,872
11. Lafayette	(54)	237.920000	22,523,683	3,234,854	25,758,537
12. Livingston	(59)	0.100000	9,467	1,360	10,827
13. Pettis	(80)	51.750000	4,899,128	703,613	5,602,741
14. Platte	(83)	679.630000	64,339,992	9,240,516	73,580,508
15. Randolph	(88)	12.790000	1,210,818	173,898	1,384,716
16. Ray	(89)	25.010000	2,367,675	340,046	2,707,721
17. Saline	(97)	511.830000	48,454,509	6,959,042	55,413,551
Total:		6,614.620000	626,200,429	89,934,970	716,135,399
Evergy Missouri West, Inc					
1. Andrew	(2)	494.440000	19,877,505	1,871,282	21,748,787
2. Atchison	(3)	277.720000	11,164,915	1,051,073	12,215,988
3. Barton	(6)	91.980000	3,697,785	348,112	4,045,897
4. Bates	(7)	222.170000	8,931,691	840,836	9,772,527
5. Benton	(8)	191.150000	7,684,623	723,436	8,408,059
6. Buchanan	(11)	1,163.740000	46,784,742	4,404,348	51,189,090
7. Carroll	(17)	25.880000	1,040,429	97,947	1,138,376
8. Cass	(19)	1,452.800000	58,405,549	5,498,339	63,903,888
9. Cedar	(20)	3.690000	148,346	13,965	162,311
10. Clay	(24)	864.940000	34,772,368	3,273,495	38,045,863
11. Clinton	(25)	114.620000	4,607,960	433,797	5,041,757
12. Cooper	(27)	18.990000	763,437	71,870	835,307
13. Dade	(29)	3.510000	141,109	13,284	154,393
14. Daviess	(31)	52.570000	2,113,422	198,959	2,312,381
15. DeKalb	(32)	59.260000	2,382,374	224,278	2,606,652
16. Gentry	(38)	31.210000	1,254,706	118,119	1,372,825
17. Grundy	(40)	194.080000	7,802,415	734,525	8,536,940
18. Harrison	(41)	119.540000	4,805,754	452,417	5,258,171
19. Henry	(42)	634.640000	25,513,834	2,401,890	27,915,724
20. Holt	(44)	325.700000	13,093,810	1,232,660	14,326,470
21. Jackson	(48)	2,819.130000	113,334,826	10,669,419	124,004,245
22. Johnson	(51)	759.460000	30,531,854	2,874,290	33,406,144
23. Lafayette	(54)	415.750000	16,714,005	1,573,468	18,287,473
24. Livingston	(59)	33.530000	1,347,975	126,899	1,474,874
25. Mercer	(65)	25.620000	1,029,977	96,963	1,126,940
26. Nodaway	(74)	467.920000	18,811,347	1,770,913	20,582,260
27. Pettis	(80)	429.290000	17,258,341	1,624,712	18,883,053
28. Platte	(83)	516.220000	20,753,106	1,953,712	22,706,818
29. Ray	(89)	333.100000	13,391,305	1,260,667	14,651,972
30. St. Clair	(93)	156.980000	6,310,919	594,114	6,905,033
31. Vernon	(108)	459.290000	18,464,403	1,738,252	20,202,655
32. Worth	(113)	77.370000	3,110,433	292,818	3,403,251
Total:		12,836.290000	516,045,265	48,580,859	564,626,124

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
ITC Midwest, LLC					
1. Clark	(23)	9.620000	816,265	24,944	841,209
Total:		9.620000	816,265	24,944	841,209
Mid American Energy Company					
1. Atchison	(3)	23.540000	1,695,003	77,792	1,772,795
Total:		23.540000	1,695,003	77,792	1,772,795
Transource Missouri, LLC					
1. Andrew	(2)	16.580000	7,282,387	0	7,282,387
2. Caldwell	(13)	9.640000	4,234,150	0	4,234,150
3. Clay	(24)	1.200000	527,073	0	527,073
4. Clinton	(25)	19.300000	8,477,085	0	8,477,085
5. DeKalb	(32)	17.030000	7,480,039	0	7,480,039
6. Holt	(44)	22.640000	9,944,104	0	9,944,104
7. Jackson	(48)	0.630000	276,713	0	276,713
8. Nodaway	(74)	21.440000	9,417,031	0	9,417,031
9. Platte	(83)	28.070000	12,329,107	0	12,329,107
10. Ray	(89)	27.030000	11,872,311	0	11,872,311
Total:		163.560000	71,840,000	0	71,840,000
Union Electric Company dba Ameren Missouri					
1. Adair	(1)	456.500000	19,146,600	1,900,865	21,047,465
2. Audrain	(4)	383.210000	16,072,658	1,595,686	17,668,344
3. Bollinger	(9)	43.020000	1,804,352	179,135	1,983,487
4. Boone	(10)	300.020000	12,583,489	1,249,283	13,832,772
5. Caldwell	(13)	205.520000	8,619,954	855,785	9,475,739
6. Callaway	(14)	433.710000	18,190,738	1,805,968	19,996,706
7. Camden	(15)	651.150000	27,310,642	2,711,388	30,022,030
8. Cape Girardeau	(16)	873.460000	36,634,806	3,637,086	40,271,892
9. Chariton	(21)	20.410000	856,040	84,987	941,027
10. Clark	(23)	150.710000	6,321,104	627,556	6,948,660
11. Clay	(24)	245.560000	10,299,319	1,022,512	11,321,831
12. Clinton	(25)	132.830000	5,571,178	553,104	6,124,282
13. Cole	(26)	880.010000	36,909,527	3,664,360	40,573,887
14. Cooper	(27)	324.650000	13,616,525	1,351,842	14,968,367
15. Crawford	(28)	48.840000	2,048,455	203,370	2,251,825
16. Daviess	(31)	41.960000	1,759,893	174,721	1,934,614
17. DeKalb	(32)	110.920000	4,652,225	461,871	5,114,096
18. Dunklin	(35)	53.660000	2,250,617	223,440	2,474,057
19. Franklin	(36)	2,650.530000	111,168,974	11,036,803	122,205,777
20. Gasconade	(37)	294.160000	12,337,708	1,224,882	13,562,590
21. Gentry	(38)	2.900000	121,632	12,076	133,708
22. Howard	(45)	81.730000	3,427,933	340,324	3,768,257
23. Iron	(47)	488.650000	20,495,040	2,034,738	22,529,778
24. Jefferson	(50)	4,092.250000	171,637,836	17,040,124	188,677,960
25. Knox	(52)	120.750000	5,064,517	502,803	5,567,320

State Tax Commission Annual Report - 2025

	County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Union Electric Company dba Ameren Missouri						
26.	Lewis	(56)	174.280000	7,309,681	725,702	8,035,383
27.	Lincoln	(57)	857.070000	35,947,374	3,568,838	39,516,212
28.	Linn	(58)	215.170000	9,024,696	895,968	9,920,664
29.	Livingston	(59)	39.500000	1,656,716	164,478	1,821,194
30.	Macon	(61)	72.980000	3,060,939	303,889	3,364,828
31.	Madison	(62)	41.090000	1,723,404	171,099	1,894,503
32.	Maries	(63)	139.820000	5,864,354	582,210	6,446,564
33.	Marion	(64)	48.610000	2,038,809	202,412	2,241,221
34.	Miller	(66)	791.370000	33,191,773	3,295,264	36,487,037
35.	Mississippi	(67)	166.720000	6,992,598	694,222	7,686,820
36.	Moniteau	(68)	160.820000	6,745,139	669,654	7,414,793
37.	Monroe	(69)	59.900000	2,512,336	249,424	2,761,760
38.	Montgomery	(70)	466.930000	19,584,056	1,944,296	21,528,352
39.	Morgan	(71)	355.370000	14,904,988	1,479,760	16,384,748
40.	New Madrid	(72)	266.710000	11,186,396	1,110,580	12,296,976
41.	Osage	(76)	359.230000	15,066,885	1,495,833	16,562,718
42.	Pemiscot	(78)	356.220000	14,940,639	1,483,300	16,423,939
43.	Perry	(79)	10.030000	420,680	41,765	462,445
44.	Pettis	(80)	28.400000	1,191,158	118,258	1,309,416
45.	Phelps	(81)	52.910000	2,219,160	220,317	2,439,477
46.	Pike	(82)	817.250000	34,277,237	3,403,028	37,680,265
47.	Pulaski	(85)	4.820000	202,161	20,070	222,231
48.	Ralls	(87)	174.810000	7,331,910	727,909	8,059,819
49.	Randolph	(88)	579.760000	24,316,391	2,414,120	26,730,511
50.	Ray	(89)	126.300000	5,297,296	525,913	5,823,209
51.	Reynolds	(90)	152.650000	6,402,472	635,634	7,038,106
52.	St. Charles	(92)	3,137.850000	131,608,231	13,066,003	144,674,234
53.	St. Francois	(94)	1,696.050000	71,136,013	7,062,350	78,198,363
54.	Ste. Genevieve	(95)	82.660000	3,466,940	344,196	3,811,136
55.	St. Louis	(96)	7,816.180000	327,827,532	32,546,563	360,374,095
56.	Saline	(97)	6.050000	253,750	25,192	278,942
57.	Schuyler	(98)	82.910000	3,477,425	345,237	3,822,662
58.	Scotland	(99)	26.060000	1,093,013	108,514	1,201,527
59.	Scott	(100)	507.060000	21,267,196	2,111,397	23,378,593
60.	Stoddard	(103)	285.280000	11,965,262	1,187,906	13,153,168
61.	Sullivan	(105)	37.110000	1,556,474	154,526	1,711,000
62.	Warren	(109)	588.000000	24,661,995	2,448,431	27,110,426
63.	Washington	(110)	1,314.320000	55,125,430	5,472,827	60,598,257
64.	St. Louis City	(115)	1,641.680000	68,855,618	6,835,953	75,691,571
Total:			36,827.040000	1,544,605,889	153,347,747	1,697,953,636

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
BP Midwest Product Pipelines Holdings LLC					
1. Adair	(1)	21.460000	425,183	1,913	427,096
2. Carroll	(17)	53.890000	1,067,713	4,803	1,072,516
3. Cass	(19)	114.530000	2,269,163	10,208	2,279,371
4. Chariton	(21)	47.190000	934,967	4,206	939,173
5. Clark	(23)	32.490000	643,719	2,896	646,615
6. Jackson	(48)	42.350000	839,073	3,775	842,848
7. Johnson	(51)	11.890000	235,575	1,060	236,635
8. Knox	(52)	35.920000	711,677	3,201	714,878
9. Lafayette	(54)	88.770000	1,758,785	7,912	1,766,697
10. Lincoln	(57)	29.980000	593,989	2,672	596,661
11. Linn	(58)	28.050000	555,750	2,500	558,250
12. Macon	(61)	99.960000	1,980,490	8,909	1,989,399
13. Marion	(64)	5.800000	114,914	517	115,431
14. Monroe	(69)	11.760000	232,999	1,048	234,047
15. Pike	(82)	21.020000	416,466	1,873	418,339
16. Ralls	(87)	32.690000	647,681	2,914	650,595
17. St. Charles	(92)	65.700000	1,301,703	5,856	1,307,559
18. Scotland	(99)	18.310000	362,773	1,632	364,405
19. Shelby	(102)	57.030000	1,129,926	5,083	1,135,009
20. Sullivan	(105)	23.460000	464,809	2,091	466,900
Total:		842.250000	16,687,355	75,069	16,762,424
Buckeye Pipe Line Transportation, LLC					
1. Andrew	(2)	23.690000	1,141,709	5,496	1,147,205
2. Atchison	(3)	3.690000	177,835	856	178,691
3. Buchanan	(11)	10.200000	491,576	2,366	493,942
4. Caldwell	(13)	22.810000	1,099,298	5,292	1,104,590
5. Clay	(24)	45.100000	2,173,536	10,463	2,183,999
6. Clinton	(25)	16.960000	817,365	3,935	821,300
7. Daviess	(31)	1.160000	55,905	269	56,174
8. Grundy	(40)	19.820000	955,199	4,598	959,797
9. Jackson	(48)	8.470000	408,201	1,965	410,166
10. Livingston	(59)	14.020000	675,676	3,253	678,929
11. Nodaway	(74)	47.270000	2,278,116	10,966	2,289,082
12. Putnam	(86)	18.590000	895,921	4,313	900,234
13. Ray	(89)	13.530000	652,061	3,139	655,200
14. Sullivan	(105)	19.390000	934,476	4,498	938,974
Total:		264.700000	12,756,874	61,409	12,818,283
CCPS Transportation, LLC					
1. Bates	(7)	15.000000	2,989,529	43,576	3,033,105
2. Cass	(19)	20.200000	4,025,899	58,682	4,084,581
3. Chariton	(21)	20.500000	4,085,690	59,554	4,145,244
4. Johnson	(51)	30.700000	6,118,570	89,185	6,207,755
5. Lafayette	(54)	12.800000	2,551,065	37,185	2,588,250
6. Lewis	(56)	4.600000	916,789	13,363	930,152
7. Macon	(61)	2.400000	478,325	6,972	485,297
8. Marion	(64)	18.600000	3,707,016	54,034	3,761,050

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
CCPS Transportation, LLC					
9. Randolph	(88)	21.700000	4,324,852	63,040	4,387,892
10. Saline	(97)	31.900000	6,357,732	92,671	6,450,403
11. Shelby	(102)	28.300000	5,640,245	82,213	5,722,458
Total:		206.700000	41,195,712	600,475	41,796,187
Enbridge Pipelines (FSP), LLC					
1. Bates	(7)	15.000000	12,937,177	21,597	12,958,774
2. Cass	(19)	20.200000	17,422,066	29,083	17,451,149
3. Chariton	(21)	20.500000	17,680,809	29,515	17,710,324
4. Johnson	(51)	30.700000	26,478,090	44,201	26,522,291
5. Lafayette	(54)	12.800000	11,039,725	18,429	11,058,154
6. Lewis	(56)	4.600000	3,967,401	6,623	3,974,024
7. Macon	(61)	2.400000	2,069,948	3,455	2,073,403
8. Marion	(64)	18.600000	16,042,100	26,780	16,068,880
9. Randolph	(88)	21.700000	18,715,783	31,243	18,747,026
10. Saline	(97)	31.900000	27,513,064	45,929	27,558,993
11. Shelby	(102)	28.300000	24,408,141	40,745	24,448,886
Total:		206.700000	178,274,304	297,600	178,571,904
Enterprise TE Products Pipeline Company, LLC					
1. Butler	(12)	15.680000	2,115,077	50,944	2,166,021
2. Dunklin	(35)	10.560000	1,424,440	34,309	1,458,749
3. Scott	(100)	46.640000	6,291,275	151,532	6,442,807
4. Stoddard	(103)	66.490000	8,968,843	216,024	9,184,867
Total:		139.370000	18,799,635	452,809	19,252,444
Explorer Pipeline Company					
1. Camden	(15)	9.820000	1,742,701	1,272	1,743,973
2. Dade	(29)	9.960000	1,767,546	1,290	1,768,836
3. Dallas	(30)	20.740000	3,680,613	2,686	3,683,299
4. Franklin	(36)	36.500000	6,477,454	4,726	6,482,180
5. Gasconade	(37)	18.130000	3,217,431	2,348	3,219,779
6. Greene	(39)	9.460000	1,678,814	1,225	1,680,039
7. Jasper	(49)	15.650000	2,777,319	2,027	2,779,346
8. Laclede	(53)	17.890000	3,174,840	2,317	3,177,157
9. Lawrence	(55)	17.400000	3,087,882	2,253	3,090,135
10. Maries	(63)	28.080000	4,983,203	3,636	4,986,839
11. Newton	(73)	19.960000	3,542,191	2,585	3,544,776
12. Polk	(84)	18.470000	3,277,769	2,392	3,280,161
13. Pulaski	(85)	19.960000	3,542,191	2,585	3,544,776
14. St. Charles	(92)	50.750000	9,006,322	6,572	9,012,894
15. St. Louis City	(115)	0.770000	136,648	100	136,748
Total:		293.540000	52,092,924	38,014	52,130,938
KPL Northern States, LLC					
1. Audrain	(4)	26.020000	60,184	347	60,531
2. Grundy	(40)	11.140000	25,767	148	25,915
3. Harrison	(41)	15.130000	34,995	202	35,197

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
KPL Northern States, LLC						
4.	Lincoln	(57)	27.600000	63,838	368	64,206
5.	Linn	(58)	18.930000	43,785	252	44,037
6.	Macon	(61)	29.680000	68,649	395	69,044
7.	Mercer	(65)	16.180000	37,424	216	37,640
8.	Monroe	(69)	27.850000	64,417	371	64,788
9.	Montgomery	(70)	12.750000	29,491	170	29,661
10.	Randolph	(88)	8.020000	18,550	107	18,657
11.	St. Charles	(92)	41.010000	94,856	546	95,402
12.	Sullivan	(105)	15.710000	36,337	209	36,546
Total:			250.020000	578,293	3,331	581,624
Magellan Pipeline Company, LP						
1.	Andrew	(2)	25.740000	1,095,158	22,688	1,117,846
2.	Audrain	(4)	27.630000	1,175,572	24,354	1,199,926
3.	Barton	(6)	48.010000	2,042,679	42,317	2,084,996
4.	Benton	(8)	26.240000	1,116,432	23,129	1,139,561
5.	Boone	(10)	26.840000	1,141,960	23,657	1,165,617
6.	Callaway	(14)	0.210000	8,935	185	9,120
7.	Cedar	(20)	3.360000	142,958	2,962	145,920
8.	Clay	(24)	42.670000	1,815,478	37,610	1,853,088
9.	Clinton	(25)	43.730000	1,860,578	38,545	1,899,123
10.	Cooper	(27)	15.230000	647,990	13,424	661,414
11.	Daviess	(31)	24.130000	1,026,658	21,269	1,047,927
12.	DeKalb	(32)	35.380000	1,505,311	31,185	1,536,496
13.	Gentry	(38)	16.810000	715,214	14,817	730,031
14.	Greene	(39)	10.260000	436,532	9,043	445,575
15.	Harrison	(41)	66.450000	2,827,244	58,571	2,885,815
16.	Henry	(42)	14.050000	597,784	12,384	610,168
17.	Jackson	(48)	0.900000	38,292	793	39,085
18.	Jasper	(49)	27.800000	1,182,805	24,504	1,207,309
19.	Lawrence	(55)	27.940000	1,188,761	24,627	1,213,388
20.	Marion	(64)	15.200000	646,713	13,398	660,111
21.	Moniteau	(68)	10.170000	432,702	8,964	441,666
22.	Monroe	(69)	1.840000	78,286	1,622	79,908
23.	Morgan	(71)	14.720000	626,291	12,975	639,266
24.	Nodaway	(74)	4.310000	183,377	3,799	187,176
25.	Pettis	(80)	2.200000	93,603	1,939	95,542
26.	Platte	(83)	24.960000	1,061,972	22,000	1,083,972
27.	Ralls	(87)	28.610000	1,217,268	25,217	1,242,485
28.	St. Charles	(92)	1.070000	45,525	943	46,468
29.	St. Clair	(93)	28.660000	1,219,395	25,262	1,244,657
30.	Vernon	(108)	20.790000	884,551	18,325	902,876
31.	Worth	(113)	15.040000	639,906	13,257	653,163
Total:			650.950000	27,695,930	573,765	28,269,695
Mid-America Pipeline Company, LLC						
1.	Adair	(1)	21.080000	1,069,281	9,322	1,078,603
2.	Caldwell	(13)	18.740000	950,585	8,287	958,872

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Mid-America Pipeline Company, LLC					
3. Carroll	(17)	26.620000	1,350,297	11,772	1,362,069
4. Chariton	(21)	30.500000	1,547,110	13,488	1,560,598
5. Clay	(24)	44.800000	2,272,476	19,812	2,292,288
6. Clinton	(25)	1.180000	59,855	522	60,377
7. Knox	(52)	20.290000	1,029,209	8,973	1,038,182
8. Linn	(58)	19.040000	965,802	8,420	974,222
9. Livingston	(59)	26.670000	1,352,833	11,794	1,364,627
10. Macon	(61)	29.470000	1,494,863	13,033	1,507,896
11. Platte	(83)	38.460000	1,950,880	17,008	1,967,888
12. Randolph	(88)	22.300000	1,131,166	9,862	1,141,028
13. Ray	(89)	34.350000	1,742,401	15,191	1,757,592
14. Schuyler	(98)	13.750000	697,468	6,081	703,549
15. Scotland	(99)	37.430000	1,898,634	16,553	1,915,187
16. Sullivan	(105)	15.560000	789,280	6,881	796,161
Total:		400.240000	20,302,140	176,999	20,479,139
MPLX Ozark Pipe Line, LLC					
1. Camden	(15)	10.260000	2,577,401	29,861	2,607,262
2. Dade	(29)	0.350000	87,923	1,019	88,942
3. Dallas	(30)	21.590000	5,423,595	62,837	5,486,432
4. Franklin	(36)	38.760000	9,736,847	112,809	9,849,656
5. Gasconade	(37)	17.340000	4,355,958	50,467	4,406,425
6. Greene	(39)	18.090000	4,544,364	52,650	4,597,014
7. Jasper	(49)	4.950000	1,243,483	14,407	1,257,890
8. Laclede	(53)	17.960000	4,511,707	52,272	4,563,979
9. Lawrence	(55)	27.490000	6,905,726	80,008	6,985,734
10. Maries	(63)	32.800000	8,239,643	95,463	8,335,106
11. Newton	(73)	31.340000	7,872,879	91,213	7,964,092
12. Polk	(84)	11.930000	2,996,919	34,722	3,031,641
13. Pulaski	(85)	16.620000	4,175,088	48,372	4,223,460
14. St. Charles	(92)	38.350000	9,633,851	111,616	9,745,467
15. St. Louis	(96)	7.610000	1,911,698	22,149	1,933,847
Total:		295.440000	74,217,082	859,865	75,076,947
NuStar Pipeline Operating Partnership, LP					
1. Audrain	(4)	12.370000	142,292	14,964	157,256
2. Clark	(23)	14.970000	172,200	18,109	190,309
3. Crawford	(28)	9.920000	114,110	12,000	126,110
4. Dent	(33)	28.390000	326,570	34,344	360,914
5. Gasconade	(37)	36.690000	422,045	44,384	466,429
6. Howell	(46)	39.100000	449,767	47,300	497,067
7. Lewis	(56)	21.610000	248,580	26,142	274,722
8. Marion	(64)	26.230000	301,724	31,731	333,455
9. Montgomery	(70)	36.440000	419,169	44,082	463,251
10. Phelps	(81)	20.690000	237,997	25,029	263,026
11. Pike	(82)	24.930000	286,770	30,158	316,928
12. Ralls	(87)	30.000000	345,090	36,291	381,381
13. St. Charles	(92)	55.020000	632,895	66,558	699,453

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
NuStar Pipeline Operating Partnership, LP					
14. Texas	(107)	27.090000	311,616	32,771	344,387
15. Warren	(109)	27.410000	315,297	33,158	348,455
Total:		410.860000	4,726,122	497,021	5,223,143
Oneok North System, LLC					
1. Buchanan	(11)	3.030000	109,483	735	110,218
2. Clinton	(25)	11.950000	431,788	2,897	434,685
3. Platte	(83)	23.530000	850,207	5,704	855,911
Total:		38.510000	1,391,478	9,336	1,400,814
Permian Express Partners, LLC					
1. Bollinger	(9)	6.070000	98,629	433	99,062
2. Carter	(18)	8.490000	137,950	606	138,556
3. Madison	(62)	22.090000	358,931	1,577	360,508
4. Perry	(79)	28.930000	470,071	2,065	472,136
5. Ripley	(91)	24.430000	396,953	1,744	398,697
6. Wayne	(111)	31.770000	516,217	2,268	518,485
Total:		121.780000	1,978,751	8,693	1,987,444
Phillips 66 Carrier, LLC					
1. Cass	(19)	27.420000	2,120,181	5,757	2,125,938
2. Cole	(26)	23.460000	1,813,985	4,926	1,818,911
3. Franklin	(36)	35.700000	2,760,411	7,496	2,767,907
4. Gasconade	(37)	15.050000	1,163,703	3,160	1,166,863
5. Jasper	(49)	9.480000	733,017	1,990	735,007
6. Jefferson	(50)	3.790000	293,052	796	293,848
7. Johnson	(51)	34.080000	2,635,149	7,155	2,642,304
8. Lawrence	(55)	52.530000	4,061,748	11,029	4,072,777
9. Moniteau	(68)	20.060000	1,551,088	4,212	1,555,300
10. Morgan	(71)	13.590000	1,050,812	2,853	1,053,665
11. Newton	(73)	92.440000	7,147,687	19,409	7,167,096
12. Osage	(76)	20.800000	1,608,307	4,367	1,612,674
13. Pettis	(80)	24.650000	1,905,998	5,176	1,911,174
14. St. Louis	(96)	23.940000	1,851,099	5,026	1,856,125
Total:		396.990000	30,696,237	83,352	30,779,589
Phillips 66 Pipeline, LLC					
1. Camden	(15)	21.150000	1,206,469	3,908	1,210,377
2. Cass	(19)	38.880000	2,217,849	7,184	2,225,033
3. Cole	(26)	48.810000	2,784,290	9,019	2,793,309
4. Dallas	(30)	31.960000	1,823,108	5,905	1,829,013
5. Franklin	(36)	101.630000	5,797,325	18,779	5,816,104
6. Gasconade	(37)	58.910000	3,360,429	10,885	3,371,314
7. Greene	(39)	58.900000	3,359,859	10,883	3,370,742
8. Jefferson	(50)	12.940000	738,142	2,391	740,533
9. Johnson	(51)	47.350000	2,701,007	8,749	2,709,756
10. Laclede	(53)	42.200000	2,407,233	7,798	2,415,031
11. Lawrence	(55)	23.800000	1,357,634	4,398	1,362,032

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Phillips 66 Pipeline, LLC						
12.	Maries	(63)	66.070000	3,768,860	12,208	3,781,068
13.	Moniteau	(68)	40.200000	2,293,146	7,428	2,300,574
14.	Morgan	(71)	20.030000	1,142,580	3,701	1,146,281
15.	Osage	(76)	33.500000	1,910,955	6,190	1,917,145
16.	Pettis	(80)	35.690000	2,035,880	6,595	2,042,475
17.	Pulaski	(85)	32.990000	1,881,863	6,096	1,887,959
18.	St. Charles	(92)	123.060000	7,019,766	22,738	7,042,504
19.	St. Louis	(96)	45.310000	2,584,638	8,372	2,593,010
20.	Warren	(109)	0.990000	56,473	183	56,656
21.	Webster	(112)	7.860000	448,361	1,452	449,813
Total:			892.230000	50,895,867	164,862	51,060,729
Platte Pipe Line Company, LLC						
1.	Audrain	(4)	38.450000	4,860,964	148,543	5,009,507
2.	Buchanan	(11)	20.120000	2,543,630	77,729	2,621,359
3.	Caldwell	(13)	24.310000	3,073,343	93,916	3,167,259
4.	Carroll	(17)	26.190000	3,311,018	101,179	3,412,197
5.	Chariton	(21)	31.650000	4,001,287	122,273	4,123,560
6.	Clinton	(25)	21.350000	2,699,131	82,481	2,781,612
7.	Lincoln	(57)	27.040000	3,418,478	104,463	3,522,941
8.	Montgomery	(70)	21.010000	2,656,147	81,168	2,737,315
9.	Randolph	(88)	21.850000	2,762,342	84,413	2,846,755
10.	St. Charles	(92)	39.430000	4,984,858	152,329	5,137,187
Total:			271.400000	34,311,198	1,048,494	35,359,692
Razorback, LLC						
1.	Barry	(5)	28.000000	1,497,005	6,420	1,503,425
2.	Lawrence	(55)	21.500000	1,149,486	4,930	1,154,416
3.	McDonald	(60)	6.000000	320,787	1,376	322,163
Total:			55.500000	2,967,278	12,726	2,980,004
Sinclair Transportation Company						
1.	Adair	(1)	10.240000	19,809	3,002	22,811
2.	Carroll	(17)	31.270000	60,490	9,166	69,656
3.	Chariton	(21)	23.120000	44,724	6,777	51,501
4.	Clark	(23)	20.010000	38,708	5,866	44,574
5.	Jackson	(48)	34.870000	67,454	10,222	77,676
6.	Knox	(52)	17.670000	34,182	5,180	39,362
7.	Linn	(58)	9.400000	18,184	2,756	20,940
8.	Macon	(61)	26.370000	51,011	7,730	58,741
9.	Ray	(89)	22.820000	44,144	6,689	50,833
10.	Scotland	(99)	10.210000	19,751	2,993	22,744
Total:			205.980000	398,457	60,381	458,838
South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)						
1.	Audrain	(4)	38.520000	27,245,329	257,745	27,503,074
2.	Buchanan	(11)	20.500000	14,499,721	137,169	14,636,890
3.	Caldwell	(13)	24.340000	17,215,766	162,864	17,378,630

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)					
4. Carroll	(17)	26.260000	18,573,789	175,711	18,749,500
5. Chariton	(21)	32.140000	22,732,733	215,055	22,947,788
6. Clinton	(25)	21.590000	15,270,682	144,463	15,415,145
7. Lincoln	(57)	28.960000	20,483,508	193,777	20,677,285
8. Montgomery	(70)	21.020000	14,867,519	140,649	15,008,168
9. Randolph	(88)	21.970000	15,539,457	147,005	15,686,462
10. St. Charles	(92)	39.220000	27,740,441	262,429	28,002,870
Total:		274.520000	194,168,945	1,836,867	196,005,812
Wood River Pipe Lines, LLC					
1. St. Charles	(92)	1.070000	26,836	25	26,861
2. St. Louis	(96)	14.340000	359,654	338	359,992
3. St. Louis City	(115)	0.690000	17,306	16	17,322
Total:		16.100000	403,796	379	404,175

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
ANR Pipeline Company					
1. Gentry	(38)	24.760000	721,189	708,895	1,430,084
2. Harrison	(41)	64.000000	1,864,140	1,832,361	3,696,501
3. Holt	(44)	57.840000	1,684,716	1,655,996	3,340,712
4. Mercer	(65)	1.610000	46,895	46,095	92,990
5. Nodaway	(74)	85.160000	2,480,471	2,438,185	4,918,656
6. Putnam	(86)	6.750000	196,608	193,257	389,865
7. Worth	(113)	31.590000	920,128	904,442	1,824,570
Total:		271.710000	7,914,147	7,779,231	15,693,378
Enable Gas Transmission, LLC					
1. McDonald	(60)	2.200000	1,063,044	1,441	1,064,485
Total:		2.200000	1,063,044	1,441	1,064,485
Enable Mississippi River Transmission, LLC					
1. Butler	(12)	59.840000	1,585,183	18,028	1,603,211
2. Iron	(47)	25.580000	677,623	7,706	685,329
3. Jefferson	(50)	40.510000	1,073,124	12,204	1,085,328
4. Madison	(62)	81.870000	2,168,765	24,665	2,193,430
5. Ripley	(91)	5.470000	144,902	1,648	146,550
6. St. Francois	(94)	49.300000	1,305,975	14,853	1,320,828
7. Ste. Genevieve	(95)	60.960000	1,614,852	18,365	1,633,217
8. St. Louis	(96)	19.490000	516,297	5,872	522,169
9. Stoddard	(103)	6.860000	181,724	2,067	183,791
10. Wayne	(111)	57.920000	1,534,321	17,450	1,551,771
11. St. Louis City	(115)	4.700000	124,505	1,416	125,921
Total:		412.500000	10,927,271	124,274	11,051,545
KPC Pipeline, LLC					
1. Platte	(83)	0.450000	5,114	1,950	7,064
Total:		0.450000	5,114	1,950	7,064
Natural Gas Pipeline Company of America, LLC					
1. Bollinger	(9)	78.520000	3,100,398	1,592,849	4,693,247
2. Butler	(12)	88.710000	3,502,754	1,799,562	5,302,316
3. Cape Girardeau	(16)	65.050000	2,568,529	1,319,598	3,888,127
4. Perry	(79)	14.680000	579,646	297,797	877,443
5. Stoddard	(103)	38.570000	1,522,954	782,427	2,305,381
Total:		285.530000	11,274,281	5,792,233	17,066,514
Ozark Gas Transmission, LLC					
1. Dunklin	(35)	8.230000	124,664	522	125,186
Total:		8.230000	124,664	522	125,186
Panhandle Eastern Pipe Line Company, LP					
1. Audrain	(4)	176.740000	2,954,181	22,629	2,976,810
2. Boone	(10)	122.190000	2,042,387	15,645	2,058,032
3. Callaway	(14)	15.130000	252,896	1,937	254,833
4. Cass	(19)	115.500000	1,930,564	14,788	1,945,352

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Panhandle Eastern Pipe Line Company, LP					
5. Cole	(26)	25.180000	420,880	3,224	424,104
6. Cooper	(27)	111.460000	1,863,036	14,271	1,877,307
7. Henry	(42)	0.530000	8,859	68	8,927
8. Howard	(45)	80.260000	1,341,533	10,276	1,351,809
9. Jackson	(48)	5.340000	89,257	684	89,941
10. Johnson	(51)	161.690000	2,702,623	20,702	2,723,325
11. Marion	(64)	24.210000	404,666	3,100	407,766
12. Moniteau	(68)	36.350000	607,585	4,654	612,239
13. Montgomery	(70)	3.390000	56,663	434	57,097
14. Pettis	(80)	102.110000	1,706,753	13,074	1,719,827
15. Pike	(82)	101.590000	1,698,061	13,007	1,711,068
16. Ralls	(87)	74.720000	1,248,933	9,567	1,258,500
17. Randolph	(88)	11.110000	185,702	1,422	187,124
Total:		1,167.500000	19,514,579	149,482	19,664,061
Rockies Express Pipeline, LLC					
1. Audrain	(4)	46.800000	14,358,481	35,982	14,394,463
2. Buchanan	(11)	20.350000	6,243,485	15,646	6,259,131
3. Caldwell	(13)	24.230000	7,433,889	18,629	7,452,518
4. Carroll	(17)	26.090000	8,004,546	20,059	8,024,605
5. Chariton	(21)	31.670000	9,716,519	24,350	9,740,869
6. Clinton	(25)	21.350000	6,550,290	16,415	6,566,705
7. Pike	(82)	23.250000	7,133,219	17,876	7,151,095
8. Ralls	(87)	3.960000	1,214,948	3,045	1,217,993
9. Randolph	(88)	21.800000	6,688,352	16,761	6,705,113
Total:		219.500000	67,343,729	168,763	67,512,492
Southern Star Central Gas Pipeline, Inc					
1. Boone	(10)	17.250000	538,388	19,319	557,707
2. Buchanan	(11)	23.790000	742,508	26,643	769,151
3. Callaway	(14)	28.380000	885,766	31,783	917,549
4. Carroll	(17)	18.380000	573,657	20,584	594,241
5. Cass	(19)	96.600000	3,014,975	108,184	3,123,159
6. Christian	(22)	13.610000	424,781	15,242	440,023
7. Cooper	(27)	28.270000	882,333	31,660	913,993
8. Greene	(39)	23.020000	718,475	25,781	744,256
9. Jackson	(48)	48.830000	1,524,029	54,686	1,578,715
10. Jasper	(49)	61.720000	1,926,338	69,122	1,995,460
11. Johnson	(51)	98.670000	3,079,581	110,503	3,190,084
12. Lafayette	(54)	53.070000	1,656,364	59,434	1,715,798
13. Lawrence	(55)	59.130000	1,845,502	66,221	1,911,723
14. McDonald	(60)	28.580000	892,008	32,007	924,015
15. Moniteau	(68)	5.530000	172,596	6,193	178,789
16. Montgomery	(70)	13.190000	411,672	14,772	426,444
17. Newton	(73)	96.370000	3,007,796	107,927	3,115,723
18. Pettis	(80)	30.960000	966,290	34,673	1,000,963
19. Platte	(83)	32.780000	1,023,094	36,711	1,059,805
20. St. Charles	(92)	21.300000	664,793	23,854	688,647

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Southern Star Central Gas Pipeline, Inc					
21. Saline	(97)	20.310000	633,894	22,746	656,640
22. Vernon	(108)	2.590000	80,836	2,901	83,737
23. Warren	(109)	25.820000	805,866	28,916	834,782
Total:		848.150000	26,471,542	949,862	27,421,404
SPIRE MoGas Pipeline, LLC					
1. Crawford	(28)	30.930000	1,481,016	315,980	1,796,996
2. Dent	(33)	12.030000	576,030	122,898	698,928
3. Franklin	(36)	32.240000	1,543,743	329,363	1,873,106
4. Gasconade	(37)	8.610000	412,271	87,959	500,230
5. Lincoln	(57)	30.370000	1,454,202	310,259	1,764,461
6. Phelps	(81)	49.390000	2,364,933	504,567	2,869,500
7. Pike	(82)	16.700000	799,643	170,607	970,250
8. Pulaski	(85)	9.060000	433,818	92,557	526,375
9. St. Charles	(92)	72.340000	3,463,844	739,023	4,202,867
Total:		261.670000	12,529,500	2,673,213	15,202,713
Spire STL Pipeline, LLC					
1. St. Charles	(92)	12.800000	10,487,074	79,224	10,566,298
2. St. Louis	(96)	6.900000	5,653,188	42,706	5,695,894
Total:		19.700000	16,140,262	121,930	16,262,192
Tallgrass Interstate Gas Transmission, LLC					
1. Cass	(19)	7.790000	380,171	10,738	390,909
2. Jackson	(48)	12.910000	630,040	17,796	647,836
Total:		20.700000	1,010,211	28,534	1,038,745
Texas Eastern Transmission, LP					
1. Butler	(12)	7.860000	454,449	3,577	458,026
2. Dunklin	(35)	8.490000	490,874	3,864	494,738
3. Scott	(100)	24.600000	1,422,321	11,196	1,433,517
4. Stoddard	(103)	33.260000	1,923,025	15,137	1,938,162
Total:		74.210000	4,290,669	33,774	4,324,443

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Aftton Terminal Services Railroad, LLC						
1.	St. Louis City	(115)	2.000000	1,997,460	4,060	2,001,520
Total:			2.000000	1,997,460	4,060	2,001,520
Arkansas and Missouri Railroad Company						
1.	Barry	(5)	33.260000	1,346,845	573,598	1,920,443
Total:			33.260000	1,346,845	573,598	1,920,443
BNSF Railway Company						
1.	Adair	(1)	10.210000	3,979,153	1,330,955	5,310,108
2.	Andrew	(2)	10.380000	4,045,407	1,353,116	5,398,523
3.	Atchison	(3)	24.620000	9,595,176	3,209,414	12,804,590
4.	Barry	(5)	6.230000	2,428,024	812,130	3,240,154
5.	Barton	(6)	34.690000	13,519,767	4,522,118	18,041,885
6.	Buchanan	(11)	24.170000	9,419,797	3,150,752	12,570,549
7.	Camden	(15)	4.760000	1,855,119	620,504	2,475,623
8.	Cape Girardeau	(16)	30.840000	12,019,303	4,020,240	16,039,543
9.	Carroll	(17)	59.420000	23,157,814	7,745,871	30,903,685
10.	Chariton	(21)	27.540000	10,733,191	3,590,059	14,323,250
11.	Christian	(22)	7.840000	3,055,491	1,022,007	4,077,498
12.	Clark	(23)	30.920000	12,050,481	4,030,669	16,081,150
13.	Clay	(24)	28.700000	11,185,279	3,741,274	14,926,553
14.	Crawford	(28)	25.990000	10,129,108	3,388,004	13,517,112
15.	Dade	(29)	29.260000	11,403,528	3,814,275	15,217,803
16.	Franklin	(36)	34.650000	13,504,178	4,516,904	18,021,082
17.	Greene	(39)	55.380000	21,583,301	7,219,225	28,802,526
18.	Holt	(44)	46.770000	18,227,717	6,096,843	24,324,560
19.	Howell	(46)	39.500000	15,394,373	5,149,140	20,543,513
20.	Jackson	(48)	20.170000	7,860,874	2,629,321	10,490,195
21.	Jasper	(49)	12.390000	4,828,767	1,615,135	6,443,902
22.	Jefferson	(50)	30.540000	11,902,384	3,981,133	15,883,517
23.	Knox	(52)	17.540000	6,835,881	2,286,479	9,122,360
24.	Laclede	(53)	33.790000	13,169,009	4,404,796	17,573,805
25.	Lawrence	(55)	26.980000	10,514,941	3,517,058	14,031,999
26.	Lewis	(56)	21.510000	8,383,113	2,804,000	11,187,113
27.	Lincoln	(57)	20.860000	8,129,788	2,719,268	10,849,056
28.	Linn	(58)	31.610000	12,319,396	4,120,616	16,440,012
29.	Livingston	(59)	3.060000	1,192,577	398,895	1,591,472
30.	Macon	(61)	69.770000	27,191,529	9,095,077	36,286,606
31.	Marion	(64)	42.710000	16,645,410	5,567,590	22,213,000
32.	Monroe	(69)	5.050000	1,968,141	658,308	2,626,449
33.	New Madrid	(72)	33.320000	12,985,836	4,343,528	17,329,364
34.	Newton	(73)	40.900000	15,939,996	5,331,642	21,271,638
35.	Oregon	(75)	14.270000	5,561,461	1,860,208	7,421,669
36.	Pemiscot	(78)	26.930000	10,495,455	3,510,541	14,005,996
37.	Perry	(79)	35.140000	13,695,146	4,580,780	18,275,926
38.	Phelps	(81)	31.600000	12,315,498	4,119,312	16,434,810

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
BNSF Railway Company					
39. Pike	(82)	35.650000	13,893,909	4,647,262	18,541,171
40. Platte	(83)	37.050000	14,439,532	4,829,763	19,269,295
41. Pulaski	(85)	31.520000	12,284,320	4,108,884	16,393,204
42. Ralls	(87)	13.200000	5,144,449	1,720,725	6,865,174
43. Randolph	(88)	3.600000	1,403,031	469,289	1,872,320
44. Ray	(89)	50.630000	19,732,079	6,600,025	26,332,104
45. St. Charles	(92)	32.540000	12,681,846	4,241,849	16,923,695
46. Ste. Genevieve	(95)	24.680000	9,618,560	3,217,235	12,835,795
47. St. Louis	(96)	44.150000	17,206,622	5,755,305	22,961,927
48. Scotland	(99)	10.120000	3,944,077	1,319,223	5,263,300
49. Scott	(100)	25.170000	9,809,528	3,281,110	13,090,638
50. Shelby	(102)	24.550000	9,567,895	3,200,289	12,768,184
51. Texas	(107)	17.570000	6,847,573	2,290,390	9,137,963
52. Webster	(112)	48.820000	19,026,666	6,364,077	25,390,743
53. Wright	(114)	27.730000	10,807,240	3,614,827	14,422,067
54. St. Louis City	(115)	11.830000	4,610,517	1,542,135	6,152,652
Total:		1,488.820000	580,239,253	194,079,575	774,318,828
Dakota, Minnesota & Eastern Railroad Corporation					
1. Caldwell	(13)	21.760000	3,537,269	325,851	3,863,120
2. Clay	(24)	24.280000	3,946,916	363,587	4,310,503
3. Grundy	(40)	12.640000	2,054,737	189,281	2,244,018
4. Jackson	(48)	1.810000	294,231	27,104	321,335
5. Livingston	(59)	30.080000	4,889,755	450,441	5,340,196
6. Putnam	(86)	14.700000	2,389,607	220,129	2,609,736
7. Ray	(89)	10.780000	1,752,379	161,428	1,913,807
8. Sullivan	(105)	18.410000	2,992,699	275,686	3,268,385
Total:		134.460000	21,857,593	2,013,507	23,871,100
Kansas City Southern Railway Company					
1. Audrain	(4)	42.500000	7,646,177	2,947,368	10,593,545
2. Barton	(6)	8.740000	1,572,414	606,118	2,178,532
3. Bates	(7)	29.530000	5,312,744	2,047,900	7,360,644
4. Boone	(10)	7.020000	1,262,969	486,836	1,749,805
5. Cass	(19)	26.590000	4,783,808	1,844,012	6,627,820
6. Howard	(45)	14.190000	2,552,924	984,074	3,536,998
7. Jackson	(48)	46.480000	8,362,219	3,223,380	11,585,599
8. Jasper	(49)	19.420000	3,493,853	1,346,774	4,840,627
9. Lafayette	(54)	36.730000	6,608,096	2,547,219	9,155,315
10. McDonald	(60)	20.960000	3,770,915	1,453,572	5,224,487
11. Newton	(73)	24.840000	4,468,966	1,722,650	6,191,616
12. Pike	(82)	25.160000	4,526,537	1,744,842	6,271,379
13. Ralls	(87)	1.450000	260,870	100,557	361,427
14. Randolph	(88)	17.360000	3,123,239	1,203,913	4,327,152
15. Saline	(97)	39.040000	7,023,688	2,707,417	9,731,105
16. Vernon	(108)	28.570000	5,140,030	1,981,325	7,121,355
Total:		388.580000	69,909,449	26,947,957	96,857,406

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Kansas City Terminal Railway Company					
1. Jackson	(48)	66.920000	9,061,762	468,200	9,529,962
Total:		66.920000	9,061,762	468,200	9,529,962
Kaw River Railroad, LLC					
1. Clay	(24)	28.890000	443,623	340,719	784,342
2. Jackson	(48)	12.820000	196,858	151,195	348,053
Total:		41.710000	640,481	491,914	1,132,395
Manufacturers Railway Company, Inc					
1. St. Louis City	(115)	18.890000	596,635	14,566	611,201
Total:		18.890000	596,635	14,566	611,201
Missouri & Northern Arkansas Railroad					
1. Barton	(6)	20.550000	393,207	122,375	515,582
2. Bates	(7)	35.820000	685,385	213,307	898,692
3. Cass	(19)	23.580000	451,183	140,418	591,601
4. Greene	(39)	5.040000	96,436	30,013	126,449
5. Henry	(42)	19.200000	367,376	114,335	481,711
6. Jasper	(49)	62.760000	1,200,859	373,734	1,574,593
7. Lawrence	(55)	31.630000	605,213	188,356	793,569
8. St. Clair	(93)	6.030000	115,379	35,908	151,287
9. Stone	(104)	26.220000	501,697	156,139	657,836
10. Taney	(106)	18.410000	352,260	109,631	461,891
11. Vernon	(108)	66.350000	1,269,551	395,112	1,664,663
Total:		315.590000	6,038,546	1,879,328	7,917,874
Missouri Eastern Railroad, LLC					
1. Franklin	(36)	26.590000	619,838	75,910	695,748
2. St. Louis	(96)	25.000000	582,773	71,370	654,143
Total:		51.590000	1,202,611	147,280	1,349,891
Norfolk Southern Combined Railway					
1. Audrain	(4)	28.060000	7,456,911	2,770,284	10,227,195
2. Boone	(10)	10.870000	2,888,689	1,073,164	3,961,853
3. Carroll	(17)	35.870000	9,532,409	3,541,343	13,073,752
4. Chariton	(21)	25.500000	6,776,594	2,517,542	9,294,136
5. Clay	(24)	22.930000	6,093,620	2,263,814	8,357,434
6. Marion	(64)	9.120000	2,423,629	900,392	3,324,021
7. Monroe	(69)	39.950000	10,616,664	3,944,150	14,560,814
8. Montgomery	(70)	25.500000	6,776,594	2,517,542	9,294,136
9. Ralls	(87)	13.180000	3,502,569	1,301,224	4,803,793
10. Randolph	(88)	39.190000	10,414,695	3,869,117	14,283,812
11. Ray	(89)	26.120000	6,941,359	2,578,753	9,520,112
12. St. Charles	(92)	27.660000	7,350,612	2,730,793	10,081,405
13. St. Louis	(96)	12.880000	3,422,844	1,271,606	4,694,450
14. Warren	(109)	18.220000	4,841,943	1,798,809	6,640,752

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Norfolk Southern Combined Railway					
15. St. Louis City	(115)	5.800000	1,541,343	572,617	2,113,960
Total:		340.850000	90,580,475	33,651,150	124,231,625
Ozark Valley Railroad, Inc					
1. Audrain	(4)	7.670000	60,194	55,314	115,508
2. Callaway	(14)	15.770000	123,763	113,730	237,493
Total:		23.440000	183,957	169,044	353,001
Terminal Railroad Association of St. Louis					
1. St. Louis City	(115)	8.970000	3,547,569	194,003	3,741,572
Total:		8.970000	3,547,569	194,003	3,741,572
Union Pacific Railroad Company					
1. Buchanan	(11)	3.610000	1,691,958	540,164	2,232,122
2. Butler	(12)	46.240000	21,672,062	6,918,882	28,590,944
3. Caldwell	(13)	24.630000	11,543,747	3,685,382	15,229,129
4. Cape Girardeau	(16)	9.260000	4,340,037	1,385,572	5,725,609
5. Cass	(19)	13.050000	6,116,358	1,952,669	8,069,027
6. Clay	(24)	23.540000	11,032,879	3,522,286	14,555,165
7. Cole	(26)	38.810000	18,189,721	5,807,133	23,996,854
8. Cooper	(27)	39.640000	18,578,731	5,931,325	24,510,056
9. Daviess	(31)	10.480000	4,911,834	1,568,120	6,479,954
10. Dunklin	(35)	17.270000	8,094,215	2,584,107	10,678,322
11. Franklin	(36)	39.800000	18,653,721	5,955,266	24,608,987
12. Gasconade	(37)	15.780000	7,395,872	2,361,158	9,757,030
13. Grundy	(40)	28.010000	13,127,908	4,191,131	17,319,039
14. Iron	(47)	32.230000	15,105,764	4,822,569	19,928,333
15. Jackson	(48)	73.660000	34,523,444	11,021,731	45,545,175
16. Jefferson	(50)	38.910000	18,236,590	5,822,096	24,058,686
17. Johnson	(51)	35.760000	16,760,228	5,350,762	22,110,990
18. Lafayette	(54)	37.320000	17,491,378	5,584,184	23,075,562
19. Livingston	(59)	3.050000	1,429,494	456,371	1,885,865
20. Mercer	(65)	21.600000	10,123,627	3,232,004	13,355,631
21. Moniteau	(68)	38.560000	18,072,550	5,769,725	23,842,275
22. Morgan	(71)	6.640000	3,112,078	993,542	4,105,620
23. New Madrid	(72)	27.090000	12,696,716	4,053,471	16,750,187
24. Osage	(76)	23.790000	11,150,051	3,559,693	14,709,744
25. Pettis	(80)	25.950000	12,162,413	3,882,893	16,045,306
26. Ray	(89)	7.550000	3,538,583	1,129,705	4,668,288
27. St. Francois	(94)	38.700000	18,138,166	5,790,673	23,928,839
28. Ste. Genevieve	(95)	26.950000	12,631,100	4,032,523	16,663,623
29. St. Louis	(96)	38.380000	17,988,186	5,742,792	23,730,978
30. Saline	(97)	33.310000	15,611,946	4,984,169	20,596,115
31. Scott	(100)	12.170000	5,703,914	1,820,995	7,524,909
32. Stoddard	(103)	64.560000	30,258,397	9,660,100	39,918,497
33. Washington	(110)	46.680000	21,878,284	6,984,719	28,863,003

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Union Pacific Railroad Company						
34.	Wayne	(111)	32.340000	15,157,320	4,839,028	19,996,348
35.	St. Louis City	(115)	23.900000	11,201,606	3,576,152	14,777,758
Total:			999.220000	468,320,878	149,513,092	617,833,970
West Belt Railway LLC						
1.	St. Louis	(96)	6.200000	50,924	18,262	69,186
2.	St. Louis City	(115)	6.900000	56,674	20,324	76,998
Total:			13.100000	107,598	38,586	146,184

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Air Link Rural Broadband, LLC						
1.	Audrain	(4)	48.630000	149,981	54,806	204,787
2.	Boone	(10)	80.540000	248,395	90,769	339,164
3.	Chariton	(21)	2.230000	6,878	2,513	9,391
4.	Howard	(45)	403.000000	1,242,902	454,182	1,697,084
5.	Saline	(97)	68.000000	209,720	76,636	286,356
Total:			602.400000	1,857,876	678,906	2,536,782
Aptitude Internet, LLC						
1.	Phelps	(81)	151.850000	930,953	266,071	1,197,024
2.	St. Francois	(94)	15.610000	95,701	27,352	123,053
3.	Ste. Genevieve	(95)	57.810000	354,418	101,294	455,712
Total:			225.270000	1,381,072	394,717	1,775,789
Barry Technology Services, LLC						
1.	Barry	(5)	1,227.930000	4,355,233	0	4,355,233
2.	McDonald	(60)	15.050000	53,379	0	53,379
Total:			1,242.980000	4,408,612	0	4,408,612
Bluebird Media Network, LLC						
1.	Adair	(1)	12.630000	0	91,455	91,455
2.	Andrew	(2)	9.920000	0	71,832	71,832
3.	Audrain	(4)	48.730000	0	352,859	352,859
4.	Boone	(10)	49.060000	0	355,248	355,248
5.	Buchanan	(11)	20.860000	0	151,049	151,049
6.	Callaway	(14)	17.100000	0	123,823	123,823
7.	Clark	(23)	15.900000	0	115,133	115,133
8.	Clay	(24)	19.410000	0	140,550	140,550
9.	Clinton	(25)	12.620000	0	91,383	91,383
10.	Cole	(26)	1.210000	0	8,762	8,762
11.	Cooper	(27)	21.660000	0	156,842	156,842
12.	Daviess	(31)	28.170000	0	203,982	203,982
13.	DeKalb	(32)	19.950000	0	144,460	144,460
14.	Franklin	(36)	1.460000	0	10,572	10,572
15.	Gentry	(38)	20.290000	0	146,922	146,922
16.	Grundy	(40)	34.820000	0	252,135	252,135
17.	Howard	(45)	21.960000	0	159,015	159,015
18.	Jackson	(48)	32.100000	0	232,439	232,439
19.	Lafayette	(54)	37.630000	0	272,483	272,483
20.	Lewis	(56)	21.010000	0	152,135	152,135
21.	Lincoln	(57)	51.180000	0	370,599	370,599
22.	Livingston	(59)	11.920000	0	86,314	86,314
23.	Macon	(61)	21.330000	0	154,453	154,453
24.	Marion	(64)	25.460000	0	184,358	184,358
25.	Montgomery	(70)	26.790000	0	193,989	193,989
26.	Nodaway	(74)	3.290000	0	23,823	23,823
27.	Pike	(82)	23.320000	0	168,862	168,862
28.	Ralls	(87)	36.980000	0	267,776	267,776
29.	St. Charles	(92)	30.750000	0	222,664	222,664

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Bluebird Media Network, LLC						
30.	St. Louis	(96)	7.880000	0	57,060	57,060
31.	Saline	(97)	34.710000	0	251,339	251,339
32.	Sullivan	(105)	16.180000	0	117,161	117,161
33.	Warren	(109)	23.950000	0	173,424	173,424
34.	St. Louis City	(115)	8.530000	0	61,767	61,767
Total:			768.760000	0	5,566,668	5,566,668
Callabyte Technology, LLC						
1.	Audrain	(4)	8.840000	16,447	1,369	17,816
2.	Boone	(10)	171.460000	319,006	26,555	345,561
3.	Callaway	(14)	1,718.560000	3,197,428	266,165	3,463,593
4.	Cole	(26)	160.600000	298,801	24,873	323,674
5.	Gasconade	(37)	58.840000	109,473	9,113	118,586
6.	Montgomery	(70)	224.940000	418,507	34,838	453,345
7.	Warren	(109)	30.400000	56,560	4,708	61,268
Total:			2,373.640000	4,416,222	367,621	4,783,843
CenturyLink Communications, LLC						
1.	Andrew	(2)	15.380000	15,719	27,939	43,658
2.	Atchison	(3)	19.560000	19,991	35,532	55,523
3.	Audrain	(4)	61.520000	62,874	111,756	174,630
4.	Barry	(5)	74.060000	75,690	134,536	210,226
5.	Barton	(6)	44.480000	45,459	80,802	126,261
6.	Bates	(7)	59.030000	60,329	107,233	167,562
7.	Benton	(8)	42.780000	43,722	77,714	121,436
8.	Boone	(10)	74.150000	75,782	134,700	210,482
9.	Buchanan	(11)	21.940000	22,423	39,856	62,279
10.	Callaway	(14)	155.810000	159,240	283,042	442,282
11.	Camden	(15)	28.370000	28,995	51,537	80,532
12.	Cape Girardeau	(16)	33.620000	34,360	61,074	95,434
13.	Cass	(19)	116.300000	118,860	211,269	330,129
14.	Christian	(22)	66.710000	68,179	121,184	189,363
15.	Clay	(24)	109.200000	111,604	198,371	309,975
16.	Clinton	(25)	48.470000	49,537	88,050	137,587
17.	Cole	(26)	78.710000	80,443	142,983	223,426
18.	Cooper	(27)	61.140000	62,486	111,066	173,552
19.	Crawford	(28)	78.190000	79,911	142,039	221,950
20.	Daviess	(31)	43.800000	44,764	79,566	124,330
21.	DeKalb	(32)	16.670000	17,037	30,282	47,319
22.	Dent	(33)	6.090000	6,224	11,063	17,287
23.	Dunklin	(35)	5.260000	5,376	9,555	14,931
24.	Franklin	(36)	260.780000	266,521	473,729	740,250
25.	Gasconade	(37)	42.760000	43,701	77,677	121,378
26.	Greene	(39)	118.400000	121,006	215,084	336,090
27.	Harrison	(41)	42.910000	43,855	77,950	121,805
28.	Henry	(42)	9.960000	10,179	18,093	28,272
29.	Holt	(44)	35.620000	36,404	64,707	101,111
30.	Jackson	(48)	659.210000	673,721	1,197,511	1,871,232

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
CenturyLink Communications, LLC					
31. Jasper	(49)	128.290000	131,114	233,050	364,164
32. Jefferson	(50)	80.030000	81,792	145,381	227,173
33. Johnson	(51)	179.100000	183,043	325,351	508,394
34. Laclede	(53)	69.200000	70,723	125,708	196,431
35. Lafayette	(54)	33.760000	34,503	61,328	95,831
36. Lawrence	(55)	70.950000	72,512	128,887	201,399
37. Lewis	(56)	13.680000	13,981	24,851	38,832
38. Lincoln	(57)	76.280000	77,959	138,569	216,528
39. McDonald	(60)	44.450000	45,428	80,747	126,175
40. Maries	(63)	34.140000	34,892	62,018	96,910
41. Marion	(64)	71.220000	72,788	129,377	202,165
42. Miller	(66)	76.180000	77,857	138,388	216,245
43. Mississippi	(67)	10.270000	10,496	18,656	29,152
44. Moniteau	(68)	54.480000	55,679	98,968	154,647
45. Monroe	(69)	6.280000	6,418	11,408	17,826
46. Montgomery	(70)	96.400000	98,522	175,119	273,641
47. Morgan	(71)	78.740000	80,473	143,038	223,511
48. New Madrid	(72)	43.440000	44,396	78,912	123,308
49. Newton	(73)	47.950000	49,006	87,105	136,111
50. Nodaway	(74)	1.470000	1,502	2,670	4,172
51. Osage	(76)	54.860000	56,068	99,658	155,726
52. Pemiscot	(78)	59.530000	60,840	108,141	168,981
53. Perry	(79)	20.810000	21,268	37,803	59,071
54. Pettis	(80)	85.460000	87,341	155,245	242,586
55. Phelps	(81)	116.040000	118,594	210,797	329,391
56. Pike	(82)	28.680000	29,311	52,100	81,411
57. Platte	(83)	66.800000	68,270	121,348	189,618
58. Pulaski	(85)	33.150000	33,880	60,220	94,100
59. Ralls	(87)	46.790000	47,820	84,998	132,818
60. Reynolds	(90)	1.140000	1,165	2,071	3,236
61. St. Charles	(92)	234.390000	239,550	425,790	665,340
62. St. Clair	(93)	4.600000	4,701	8,356	13,057
63. St. Francois	(94)	35.150000	35,924	63,853	99,777
64. Ste. Genevieve	(95)	46.610000	47,636	84,671	132,307
65. St. Louis	(96)	633.440000	647,384	1,150,698	1,798,082
66. Saline	(97)	27.800000	28,412	50,501	78,913
67. Scott	(100)	37.380000	38,203	67,904	106,107
68. Stoddard	(103)	18.960000	19,377	34,442	53,819
69. Stone	(104)	43.360000	44,314	78,767	123,081
70. Taney	(106)	8.790000	8,983	15,968	24,951
71. Texas	(107)	54.020000	55,209	98,132	153,341
72. Vernon	(108)	60.590000	61,924	110,067	171,991
73. Warren	(109)	145.500000	148,703	264,313	413,016
74. Washington	(110)	31.900000	32,602	57,949	90,551
75. Webster	(112)	92.100000	94,127	167,308	261,435
76. Wright	(114)	36.670000	37,477	66,614	104,091

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
CenturyLink Communications, LLC						
77.	St. Louis City	(115)	194.840000	199,129	353,944	553,073
Total:			5,866.550000	5,995,688	10,657,089	16,652,777
Chariton Valley Communications Corporation						
1.	Boone	(10)	228.820000	945,885	210,017	1,155,902
2.	Carroll	(17)	39.350000	162,663	36,116	198,779
3.	Chariton	(21)	159.570000	659,622	146,457	806,079
4.	Howard	(45)	1.940000	8,019	1,781	9,800
5.	Lewis	(56)	0.540000	2,232	496	2,728
6.	Linn	(58)	416.710000	1,722,575	382,466	2,105,041
7.	Macon	(61)	710.520000	2,937,112	652,132	3,589,244
8.	Marion	(64)	671.990000	2,777,839	616,769	3,394,608
9.	Monroe	(69)	345.060000	1,426,392	316,704	1,743,096
10.	Ralls	(87)	20.530000	84,866	18,843	103,709
11.	Randolph	(88)	401.720000	1,660,610	368,708	2,029,318
12.	Shelby	(102)	480.670000	1,986,970	441,171	2,428,141
Total:			3,477.420000	14,374,785	3,191,660	17,566,445
Clearwave Communications						
1.	Franklin	(36)	1.180000	5,593	578	6,171
2.	St. Louis	(96)	37.330000	176,946	18,273	195,219
Total:			38.510000	182,539	18,851	201,390
Co-Mo Comm, Inc						
1.	Benton	(8)	753.400000	1,788,551	647,807	2,436,358
2.	Camden	(15)	772.980000	1,835,033	664,643	2,499,676
3.	Cole	(26)	151.960000	360,749	130,662	491,411
4.	Cooper	(27)	866.990000	2,058,210	745,477	2,803,687
5.	Miller	(66)	5.140000	12,202	4,420	16,622
6.	Moniteau	(68)	854.930000	2,029,580	735,107	2,764,687
7.	Morgan	(71)	1,340.720000	3,182,832	1,152,811	4,335,643
8.	Pettis	(80)	9.480000	22,505	8,151	30,656
9.	Saline	(97)	1.350000	3,205	1,161	4,366
Total:			4,756.950000	11,292,867	4,090,239	15,383,106
Cogent Communications, LLC						
1.	Cass	(19)	13.150000	0	0	0
2.	Cole	(26)	26.460000	0	0	0
3.	Cooper	(27)	6.710000	0	0	0
4.	Franklin	(36)	40.860000	0	0	0
5.	Gasconade	(37)	16.440000	0	0	0
6.	Jackson	(48)	34.240000	0	0	0
7.	Jefferson	(50)	26.250000	0	0	0
8.	Johnson	(51)	39.680000	0	0	0
9.	Moniteau	(68)	25.920000	0	0	0
10.	Morgan	(71)	6.330000	0	0	0

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Cogent Communications, LLC					
11. Osage	(76)	24.580000	0	0	0
12. Pettis	(80)	24.920000	0	0	0
13. St. Louis	(96)	36.490000	0	0	0
14. St. Louis City	(115)	16.140000	0	0	0
Total:		338.170000	0	0	0
Conexon Connect, LLC					
1. Wayne	(111)	98.400000	413,694	2,559,571	2,973,265
Total:		98.400000	413,694	2,559,571	2,973,265
Empire District Industries, Inc					
1. Barry	(5)	0.060000	283	225	508
2. Barton	(6)	0.210000	990	786	1,776
3. Cedar	(20)	4.650000	21,926	17,399	39,325
4. Christian	(22)	78.620000	370,708	294,174	664,882
5. Dade	(29)	2.080000	9,808	7,783	17,591
6. Dallas	(30)	20.330000	95,860	76,069	171,929
7. Greene	(39)	78.480000	370,048	293,650	663,698
8. Hickory	(43)	4.740000	22,350	17,736	40,086
9. Jasper	(49)	226.030000	1,065,773	845,740	1,911,513
10. Lawrence	(55)	70.120000	330,629	262,369	592,998
11. McDonald	(60)	13.060000	61,580	48,867	110,447
12. Newton	(73)	213.060000	1,004,617	797,210	1,801,827
13. Polk	(84)	28.540000	134,571	106,789	241,360
14. Stone	(104)	11.230000	52,952	42,019	94,971
15. Taney	(106)	112.750000	531,637	421,878	953,515
Total:		863.960000	4,073,732	3,232,694	7,306,426
Fiber Communications of Columbus, LLC					
1. Newton	(73)	18.300000	178,588	51,041	229,629
Total:		18.300000	178,588	51,041	229,629
Fiber Four					
1. Atchison	(3)	18.000000	2,241	0	2,241
2. Nodaway	(74)	10.000000	1,245	0	1,245
Total:		28.000000	3,486	0	3,486
Fiber Platform, LLC					
1. Callaway	(14)	5.050000	53,558	12,222	65,780
2. Cass	(19)	23.520000	249,444	56,922	306,366
3. Clay	(24)	158.350000	1,679,401	383,229	2,062,630
4. Cooper	(27)	4.120000	43,695	9,971	53,666
5. Franklin	(36)	11.110000	117,828	26,888	144,716
6. Greene	(39)	3.860000	40,938	9,342	50,280
7. Henry	(42)	1.060000	11,242	2,565	13,807
8. Jackson	(48)	360.910000	3,827,676	873,453	4,701,129
9. Jefferson	(50)	14.250000	151,130	34,487	185,617
10. Johnson	(51)	12.700000	134,691	30,736	165,427

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Fiber Platform, LLC					
11. Pettis	(80)	13.070000	138,616	31,631	170,247
12. Platte	(83)	111.970000	1,187,512	270,983	1,458,495
13. Polk	(84)	5.640000	59,816	13,650	73,466
14. Randolph	(88)	3.650000	38,711	8,834	47,545
15. Ray	(89)	10.230000	108,496	24,758	133,254
16. St. Charles	(92)	153.690000	1,629,978	371,951	2,001,929
17. St. Louis	(96)	234.380000	2,485,746	567,232	3,052,978
18. Warren	(109)	3.970000	42,104	9,608	51,712
19. St. Louis City	(115)	89.310000	947,188	216,143	1,163,331
Total:		1,220.840000	12,947,770	2,954,605	15,902,375
First Fiber Corporation					
1. Atchison	(3)	23.080000	24,429	6,338	30,767
2. Nodaway	(74)	27.190000	28,780	7,466	36,246
Total:		50.270000	53,209	13,804	67,013
Gascosage Technologies, LLC					
1. Maries	(63)	6.000000	0	12,564	12,564
2. Miller	(66)	24.270000	0	50,822	50,822
3. Phelps	(81)	19.300000	0	40,415	40,415
4. Pulaski	(85)	12.830000	0	26,866	26,866
Total:		62.400000	0	130,667	130,667
Gateway Infrastructure, LLC					
1. Franklin	(36)	161.100000	88,927	8,760	97,687
2. Lincoln	(57)	732.560000	404,371	39,835	444,206
3. St. Charles	(92)	1,286.030000	709,885	69,932	779,817
4. Warren	(109)	400.200000	220,909	21,762	242,671
Total:		2,579.890000	1,424,092	140,289	1,564,381
GEC Fiber Plant					
1. Maries	(63)	84.970000	0	24,942	24,942
2. Miller	(66)	25.000000	0	7,339	7,339
3. Phelps	(81)	110.890000	0	32,551	32,551
4. Pulaski	(85)	122.080000	0	35,836	35,836
Total:		342.940000	0	100,668	100,668
GoSEMO, LLC					
1. Bollinger	(9)	17.390000	68,077	2,473	70,550
2. Butler	(12)	5.140000	20,122	731	20,853
3. Cape Girardeau	(16)	272.180000	1,065,503	38,708	1,104,211
4. Mississippi	(67)	270.750000	1,059,905	38,505	1,098,410
5. New Madrid	(72)	209.030000	818,290	29,727	848,017
6. Scott	(100)	485.620000	1,901,057	69,062	1,970,119
7. Stoddard	(103)	837.160000	3,277,231	119,057	3,396,288
Total:		2,097.270000	8,210,185	298,263	8,508,448

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Green Hills Telecommunications Services					
1. Caldwell	(13)	9.910000	74,231	9,752	83,983
2. Carroll	(17)	56.540000	423,511	55,641	479,152
3. Daviess	(31)	0.900000	6,741	886	7,627
4. Livingston	(59)	69.120000	517,741	68,021	585,762
Total:		136.470000	1,022,224	134,300	1,156,524
I3 Broadband LLC					
1. St. Charles	(92)	478.130000	2,678,671	87,187	2,765,858
2. St. Louis	(96)	473.880000	2,654,861	86,413	2,741,274
Total:		952.010000	5,333,532	173,600	5,507,132
K-Powernet, LLC					
1. Barry	(5)	15.630000	116,003	25,810	141,813
2. Barton	(6)	14.720000	109,249	24,307	133,556
3. Bates	(7)	5.080000	37,703	8,389	46,092
4. Cass	(19)	5.070000	37,629	8,372	46,001
5. Cedar	(20)	0.490000	3,637	809	4,446
6. Christian	(22)	20.580000	152,741	33,984	186,725
7. Dade	(29)	2.150000	15,957	3,550	19,507
8. Dallas	(30)	0.690000	5,121	1,139	6,260
9. Greene	(39)	22.810000	169,292	37,666	206,958
10. Henry	(42)	7.330000	54,402	12,104	66,506
11. Jasper	(49)	22.840000	169,515	37,716	207,231
12. Lawrence	(55)	32.490000	241,135	53,651	294,786
13. McDonald	(60)	5.420000	40,226	8,950	49,176
14. Newton	(73)	4.020000	29,836	6,638	36,474
15. Polk	(84)	0.790000	5,863	1,305	7,168
16. St. Clair	(93)	6.020000	44,679	9,941	54,620
17. Stone	(104)	11.690000	86,761	19,304	106,065
18. Taney	(106)	1.560000	11,578	2,576	14,154
19. Vernon	(108)	0.490000	3,637	809	4,446
Total:		179.870000	1,334,964	297,020	1,631,984
Kingdom Telecommunications, Inc					
1. Audrain	(4)	206.140000	1,057,227	204,327	1,261,554
2. Boone	(10)	10.820000	55,492	10,725	66,217
3. Callaway	(14)	11.950000	61,288	11,845	73,133
4. Montgomery	(70)	61.700000	316,440	61,157	377,597
5. Randolph	(88)	119.900000	614,929	118,846	733,775
Total:		410.510000	2,105,376	406,900	2,512,276
Mark Twain Communications Company					
1. Adair	(1)	7.230000	14,545	12,680	27,225
2. Clark	(23)	10.680000	21,486	18,730	40,216
3. Knox	(52)	9.970000	20,058	17,485	37,543
4. Lewis	(56)	143.260000	288,209	251,247	539,456
5. Macon	(61)	0.470000	946	824	1,770
6. Marion	(64)	7.230000	14,545	12,680	27,225

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Mark Twain Communications Company						
7.	Schuyler	(98)	26.470000	53,252	46,423	99,675
8.	Shelby	(102)	63.190000	127,125	110,822	237,947
Total:			268.500000	540,166	470,891	1,011,057
MCI Communications Services, LLC						
1.	Barry	(5)	17.830000	23,331	53,693	77,024
2.	Barton	(6)	8.920000	11,672	26,861	38,533
3.	Bates	(7)	32.530000	42,567	97,960	140,527
4.	Benton	(8)	21.130000	27,650	63,630	91,280
5.	Cass	(19)	70.700000	92,514	212,903	305,417
6.	Christian	(22)	12.660000	16,566	38,124	54,690
7.	Clay	(24)	45.100000	59,016	135,812	194,828
8.	Clinton	(25)	43.980000	57,550	132,440	189,990
9.	Cole	(26)	5.800000	7,590	17,466	25,056
10.	Crawford	(28)	26.920000	35,226	81,066	116,292
11.	Daviess	(31)	24.230000	31,706	72,965	104,671
12.	DeKalb	(32)	35.370000	46,283	106,512	152,795
13.	Dent	(33)	6.020000	7,877	18,128	26,005
14.	Franklin	(36)	47.650000	62,352	143,491	205,843
15.	Gasconade	(37)	18.010000	23,567	54,235	77,802
16.	Greene	(39)	44.280000	57,943	133,343	191,286
17.	Harrison	(41)	66.290000	86,744	199,623	286,367
18.	Henry	(42)	4.810000	6,294	14,485	20,779
19.	Jackson	(48)	125.190000	163,817	376,992	540,809
20.	Jasper	(49)	37.280000	48,783	112,263	161,046
21.	Jefferson	(50)	35.530000	46,493	106,994	153,487
22.	Johnson	(51)	31.680000	41,455	95,400	136,855
23.	Laclede	(53)	17.300000	22,638	52,097	74,735
24.	Lawrence	(55)	11.130000	14,564	33,516	48,080
25.	McDonald	(60)	38.700000	50,641	116,540	167,181
26.	Maries	(63)	8.510000	11,136	25,627	36,763
27.	Miller	(66)	21.630000	28,304	65,136	93,440
28.	Morgan	(71)	26.600000	34,807	80,102	114,909
29.	Newton	(73)	34.730000	45,446	104,584	150,030
30.	Osage	(76)	27.060000	35,409	81,487	116,896
31.	Pettis	(80)	4.840000	6,333	14,575	20,908
32.	Phelps	(81)	24.920000	32,609	75,043	107,652
33.	Platte	(83)	5.100000	6,674	15,358	22,032
34.	Pulaski	(85)	9.540000	12,484	28,728	41,212
35.	St. Louis	(96)	302.640000	396,020	911,358	1,307,378
36.	Texas	(107)	4.540000	5,941	13,672	19,613
37.	Vernon	(108)	28.680000	37,529	86,366	123,895
38.	Washington	(110)	22.550000	29,508	67,906	97,414
39.	Webster	(112)	23.330000	30,528	70,255	100,783
40.	Wright	(114)	9.930000	12,994	29,903	42,897
41.	St. Louis City	(115)	105.160000	137,607	316,674	454,281
Total:			1,488.800000	1,948,168	4,483,313	6,431,481

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
MCI Metro Access Transmission					
1. Cass	(19)	35.420000	371,960	238,484	610,444
2. Clay	(24)	111.910000	1,175,212	753,493	1,928,705
3. Greene	(39)	2.140000	22,473	14,409	36,882
4. Jackson	(48)	318.420000	3,343,856	2,143,930	5,487,786
5. Jasper	(49)	4.300000	45,156	28,952	74,108
6. Jefferson	(50)	109.600000	1,150,953	737,940	1,888,893
7. Platte	(83)	57.290000	601,625	385,735	987,360
8. St. Charles	(92)	164.400000	1,726,430	1,106,910	2,833,340
9. St. Louis	(96)	555.910000	5,837,833	3,742,957	9,580,790
10. St. Louis City	(115)	223.870000	2,350,948	1,507,323	3,858,271
Total:		1,583.260000	16,626,446	10,660,133	27,286,579
McLeodUSA Telecommunications Services					
1. Franklin	(36)	18.210000	27,028	65,102	92,130
2. Greene	(39)	21.480000	31,881	76,792	108,673
3. Jackson	(48)	20.050000	29,759	71,680	101,439
4. St. Louis	(96)	28.990000	43,028	103,641	146,669
5. St. Louis City	(115)	22.990000	34,122	82,190	116,312
Total:		111.720000	165,818	399,405	565,223
Metro Systems Holdings LLC dba Metronet					
1. Buchanan	(11)	190.440000	982,709	1,476,113	2,458,822
Total:		190.440000	982,709	1,476,113	2,458,822
Mid-States Services, LLC					
1. Daviess	(31)	87.000000	389,276	475,251	864,527
2. Grundy	(40)	170.470000	762,757	931,218	1,693,975
Total:		257.470000	1,152,033	1,406,469	2,558,502
Missouri Network Alliance, LLC					
1. Adair	(1)	44.980000	227,103	185,120	412,223
2. Andrew	(2)	53.720000	271,231	221,090	492,321
3. Audrain	(4)	33.620000	169,747	138,367	308,114
4. Barry	(5)	6.200000	31,304	25,517	56,821
5. Boone	(10)	123.010000	621,074	506,260	1,127,334
6. Buchanan	(11)	67.930000	342,977	279,573	622,550
7. Caldwell	(13)	20.770000	104,867	85,481	190,348
8. Callaway	(14)	31.760000	160,355	130,712	291,067
9. Carroll	(17)	37.670000	190,195	155,035	345,230
10. Cass	(19)	5.330000	26,911	21,936	48,847
11. Clark	(23)	18.500000	93,406	76,139	169,545
12. Clay	(24)	46.300000	233,768	190,552	424,320
13. Clinton	(25)	22.370000	112,946	92,066	205,012
14. Cole	(26)	46.090000	232,707	189,688	422,395
15. Cooper	(27)	20.400000	102,999	83,958	186,957
16. Daviess	(31)	32.920000	166,212	135,486	301,698
17. DeKalb	(32)	32.530000	164,243	133,881	298,124
18. Franklin	(36)	0.850000	4,292	3,498	7,790

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Missouri Network Alliance, LLC						
19.	Gentry	(38)	11.070000	55,892	45,560	101,452
20.	Greene	(39)	101.910000	514,541	419,421	933,962
21.	Grundy	(40)	22.940000	115,823	94,412	210,235
22.	Henry	(42)	20.910000	105,574	86,057	191,631
23.	Holt	(44)	0.020000	101	82	183
24.	Howard	(45)	10.560000	53,317	43,461	96,778
25.	Howell	(46)	7.670000	38,726	31,567	70,293
26.	Jackson	(48)	107.280000	541,654	441,522	983,176
27.	Jasper	(49)	45.020000	227,305	185,285	412,590
28.	Johnson	(51)	142.330000	718,621	585,774	1,304,395
29.	Lafayette	(54)	29.350000	148,187	120,793	268,980
30.	Lawrence	(55)	37.730000	190,498	155,282	345,780
31.	Lewis	(56)	13.340000	67,353	54,902	122,255
32.	Lincoln	(57)	34.530000	174,341	142,112	316,453
33.	Linn	(58)	0.060000	303	247	550
34.	Livingston	(59)	11.240000	56,750	46,259	103,009
35.	Macon	(61)	12.430000	62,759	51,157	113,916
36.	Marion	(64)	44.430000	224,326	182,856	407,182
37.	Moniteau	(68)	0.090000	454	370	824
38.	Monroe	(69)	10.950000	55,286	45,066	100,352
39.	Montgomery	(70)	35.620000	179,844	146,598	326,442
40.	Newton	(73)	6.140000	31,001	25,270	56,271
41.	Nodaway	(74)	27.970000	141,220	115,113	256,333
42.	Osage	(76)	0.090000	454	370	824
43.	Pettis	(80)	71.190000	359,437	292,990	652,427
44.	Pike	(82)	21.260000	107,341	87,498	194,839
45.	Platte	(83)	39.580000	199,838	162,896	362,734
46.	Ralls	(87)	21.410000	108,099	88,115	196,214
47.	Randolph	(88)	39.630000	200,091	163,101	363,192
48.	Ray	(89)	22.490000	113,551	92,560	206,111
49.	St. Charles	(92)	96.790000	488,690	398,349	887,039
50.	St. Louis	(96)	41.380000	208,927	170,304	379,231
51.	Saline	(97)	45.290000	228,668	186,396	415,064
52.	Shannon	(101)	0.990000	4,998	4,074	9,072
53.	Shelby	(102)	7.400000	37,362	30,455	67,817
54.	Sullivan	(105)	7.720000	38,978	31,772	70,750
55.	Vernon	(108)	2.460000	12,420	10,124	22,544
56.	Warren	(109)	22.150000	111,835	91,161	202,996
57.	St. Louis City	(115)	10.610000	53,570	43,667	97,237
Total:			1,828.980000	9,234,472	7,527,357	16,761,829
NATCO Technologies, Inc						
1.	Taney	(106)	9.930000	44,022	42,465	86,487
Total:			9.930000	44,022	42,465	86,487

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Optic Communications Missouri Division, LLC					
1. Jasper	(49)	50.100000	935,654	1,092,027	2,027,681
Total:		50.100000	935,654	1,092,027	2,027,681
Ozark Fiber II, LLC					
1. Lawrence	(55)	15.980000	32,357	134,908	167,265
Total:		15.980000	32,357	134,908	167,265
Ozark Fiber, LLC					
1. Barry	(5)	40.220000	367,741	0	367,741
2. Laclede	(53)	101.730000	930,141	0	930,141
3. Lawrence	(55)	26.480000	242,113	0	242,113
4. Newton	(73)	63.110000	577,030	0	577,030
Total:		231.540000	2,117,025	0	2,117,025
OzarksGo, LLC					
1. McDonald	(60)	21.300000	1	1	2
Total:		21.300000	1	1	2
PDFiber, LLC					
1. Dunklin	(35)	526.220000	0	235,010	235,010
2. New Madrid	(72)	200.630000	0	89,601	89,601
3. Pemiscot	(78)	448.700000	0	200,389	200,389
Total:		1,175.550000	0	525,000	525,000
Peoples Services, LLC					
1. Bates	(7)	11.420000	170,485	20,458	190,943
Total:		11.420000	170,485	20,458	190,943
Sho-Me Technologies, LLC					
1. Audrain	(4)	7.330000	10,913	6,189	17,102
2. Bates	(7)	0.210000	313	177	490
3. Benton	(8)	38.350000	57,095	32,378	89,473
4. Bollinger	(9)	62.200000	92,603	52,514	145,117
5. Boone	(10)	96.150000	143,148	81,177	224,325
6. Butler	(12)	77.930000	116,022	65,794	181,816
7. Callaway	(14)	65.260000	97,159	55,097	152,256
8. Camden	(15)	52.260000	77,804	44,122	121,926
9. Cape Girardeau	(16)	103.320000	153,822	87,230	241,052
10. Carroll	(17)	0.240000	357	203	560
11. Carter	(18)	19.660000	29,270	16,598	45,868
12. Cass	(19)	1.110000	1,653	937	2,590
13. Cedar	(20)	43.970000	65,462	37,123	102,585
14. Chariton	(21)	7.110000	10,585	6,003	16,588
15. Christian	(22)	35.800000	53,299	30,225	83,524
16. Clinton	(25)	0.050000	74	42	116
17. Cole	(26)	103.750000	154,462	87,593	242,055

State Tax Commission Annual Report - 2025

	County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Sho-Me Technologies, LLC						
18.	Cooper	(27)	2.010000	2,992	1,697	4,689
19.	Crawford	(28)	33.730000	50,217	28,477	78,694
20.	Dallas	(30)	54.860000	81,675	46,317	127,992
21.	DeKalb	(32)	0.930000	1,385	785	2,170
22.	Dent	(33)	7.430000	11,062	6,273	17,335
23.	Douglas	(34)	20.930000	31,160	17,671	48,831
24.	Dunklin	(35)	25.970000	38,664	21,926	60,590
25.	Franklin	(36)	123.880000	184,432	104,589	289,021
26.	Gasconade	(37)	48.550000	72,281	40,989	113,270
27.	Gentry	(38)	0.350000	521	295	816
28.	Greene	(39)	74.950000	111,585	63,278	174,863
29.	Harrison	(41)	0.240000	357	203	560
30.	Hickory	(43)	4.910000	7,310	4,145	11,455
31.	Howard	(45)	32.190000	47,924	27,177	75,101
32.	Howell	(46)	83.140000	123,778	70,193	193,971
33.	Jackson	(48)	0.800000	1,191	675	1,866
34.	Jefferson	(50)	41.310000	61,502	34,877	96,379
35.	Laclede	(53)	3.410000	5,077	2,879	7,956
36.	Lawrence	(55)	3.970000	5,911	3,352	9,263
37.	Madison	(62)	46.740000	69,586	39,461	109,047
38.	Maries	(63)	16.130000	24,014	13,618	37,632
39.	Miller	(66)	66.550000	99,079	56,186	155,265
40.	Moniteau	(68)	36.600000	54,490	30,900	85,390
41.	Morgan	(71)	68.420000	101,863	57,765	159,628
42.	New Madrid	(72)	80.530000	119,893	67,989	187,882
43.	Oregon	(75)	42.760000	63,661	36,101	99,762
44.	Osage	(76)	69.080000	102,846	58,322	161,168
45.	Ozark	(77)	37.950000	56,500	32,040	88,540
46.	Pemiscot	(78)	51.780000	77,090	43,716	120,806
47.	Perry	(79)	54.790000	81,571	46,258	127,829
48.	Pettis	(80)	28.620000	42,609	24,163	66,772
49.	Phelps	(81)	4.500000	6,700	3,799	10,499
50.	Polk	(84)	23.290000	34,674	19,663	54,337
51.	Pulaski	(85)	35.380000	52,674	29,870	82,544
52.	Ray	(89)	0.400000	596	338	934
53.	Ripley	(91)	37.080000	55,205	31,306	86,511
54.	St. Charles	(92)	0.020000	30	17	47
55.	St. Clair	(93)	0.130000	194	110	304
56.	St. Francois	(94)	84.080000	125,178	70,987	196,165
57.	Ste. Genevieve	(95)	78.770000	117,272	66,503	183,775
58.	St. Louis	(96)	1.560000	2,323	1,317	3,640
59.	Scott	(100)	61.980000	92,276	52,328	144,604
60.	Shannon	(101)	30.310000	45,125	25,590	70,715
61.	Stoddard	(103)	53.210000	79,219	44,924	124,143
62.	Stone	(104)	8.380000	12,476	7,075	19,551
63.	Taney	(106)	66.890000	99,586	56,473	156,059
64.	Texas	(107)	29.120000	43,354	24,585	67,939
65.	Vernon	(108)	3.520000	5,241	2,972	8,213

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Sho-Me Technologies, LLC					
66. Washington	(110)	71.660000	106,687	60,501	167,188
67. Wayne	(111)	59.710000	88,896	50,412	139,308
68. Webster	(112)	4.630000	6,893	3,909	10,802
69. Wright	(114)	6.250000	9,305	5,277	14,582
70. St. Louis City	(115)	3.930000	5,851	3,318	9,169
Total:		2,543.010000	3,786,022	2,146,993	5,933,015
Socket Telecom, LLC					
1. Adair	(1)	26.200000	105,025	27,436	132,461
2. Audrain	(4)	11.840000	47,462	12,398	59,860
3. Boone	(10)	1,014.310000	4,065,940	1,062,150	5,128,090
4. Callaway	(14)	260.470000	1,044,114	272,755	1,316,869
5. Cole	(26)	144.960000	581,083	151,797	732,880
6. Cooper	(27)	40.710000	163,189	42,630	205,819
7. Gasconade	(37)	1.370000	5,492	1,435	6,927
8. Henry	(42)	23.770000	95,284	24,891	120,175
9. Howard	(45)	28.480000	114,164	29,823	143,987
10. Johnson	(51)	30.800000	123,464	32,253	155,717
11. Lafayette	(54)	2.380000	9,540	2,492	12,032
12. Lincoln	(57)	26.900000	107,831	28,169	136,000
13. Livingston	(59)	6.500000	26,056	6,807	32,863
14. Pettis	(80)	40.650000	162,949	42,567	205,516
15. Phelps	(81)	33.340000	133,646	34,912	168,558
16. Randolph	(88)	35.900000	143,908	37,593	181,501
17. St. Charles	(92)	10.880000	43,613	11,393	55,006
18. St. Louis	(96)	3.420000	13,709	3,581	17,290
19. Warren	(109)	9.120000	36,558	9,550	46,108
Total:		1,752.000000	7,023,027	1,834,632	8,857,659
Steelville Long Distance Company, Inc					
1. Wright	(114)	36.610000	2,920	42,564	45,484
Total:		36.610000	2,920	42,564	45,484
Tiger Computer Consulting, LLC dba Intercept Fiber					
1. Clay	(24)	32.110000	415,947	124,782	540,729
Total:		32.110000	415,947	124,782	540,729
Total Highspeed, LLC					
1. Christian	(22)	170.420000	1,665,903	255,639	1,921,542
2. Dallas	(30)	84.100000	822,101	126,154	948,255
3. Greene	(39)	467.470000	4,569,650	701,228	5,270,878
4. Polk	(84)	7.090000	69,307	10,635	79,942
5. Stone	(104)	5.220000	51,027	7,830	58,857
6. Webster	(112)	81.340000	795,121	122,014	917,135
Total:		815.640000	7,973,109	1,223,500	9,196,609
United Services, Inc					
1. Andrew	(2)	588.640000	3,462,410	839,972	4,302,382

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
United Services, Inc						
2.	Buchanan	(11)	872.550000	5,132,384	1,245,103	6,377,487
3.	Clay	(24)	356.350000	2,096,069	508,501	2,604,570
4.	Clinton	(25)	284.180000	1,671,561	405,517	2,077,078
5.	DeKalb	(32)	512.030000	3,011,787	730,652	3,742,439
6.	Gentry	(38)	323.550000	1,903,138	461,696	2,364,834
7.	Holt	(44)	147.570000	868,014	210,578	1,078,592
8.	Nodaway	(74)	587.710000	3,456,940	838,645	4,295,585
9.	Platte	(83)	135.620000	797,724	193,526	991,250
10.	Ray	(89)	221.760000	1,304,404	316,445	1,620,849
11.	Worth	(113)	149.700000	880,543	213,618	1,094,161
Total:			4,179.660000	24,584,974	5,964,253	30,549,227
Vero Fiber Networks, LLC						
1.	Audrain	(4)	154.430000	74,380	0	74,380
2.	Henry	(42)	47.190000	22,729	0	22,729
3.	Pemiscot	(78)	78.890000	37,997	0	37,997
Total:			280.510000	135,106	0	135,106
WANRack, LLC						
1.	Grundy	(40)	4.760000	1	0	1
2.	Miller	(66)	2.570000	0	0	0
3.	St. Francois	(94)	6.530000	1	0	1
Total:			13.860000	2	0	2
Windstream KDL, Inc						
1.	Barton	(6)	20.500000	5,829	6,086	11,915
2.	Bates	(7)	35.340000	10,048	10,492	20,540
3.	Benton	(8)	20.940000	5,954	6,217	12,171
4.	Camden	(15)	10.140000	2,883	3,010	5,893
5.	Cass	(19)	30.970000	8,806	9,195	18,001
6.	Christian	(22)	19.860000	5,647	5,896	11,543
7.	Cole	(26)	6.600000	1,877	1,959	3,836
8.	Crawford	(28)	21.450000	6,099	6,368	12,467
9.	Franklin	(36)	99.080000	28,171	29,415	57,586
10.	Gasconade	(37)	17.950000	5,104	5,329	10,433
11.	Greene	(39)	31.370000	8,919	9,313	18,232
12.	Henry	(42)	4.770000	1,356	1,416	2,772
13.	Jackson	(48)	65.310000	18,569	19,390	37,959
14.	Jasper	(49)	37.170000	10,568	11,035	21,603
15.	Jefferson	(50)	2.190000	623	650	1,273
16.	Johnson	(51)	31.400000	8,928	9,322	18,250
17.	Laclede	(53)	31.900000	9,070	9,471	18,541
18.	Lawrence	(55)	25.330000	7,202	7,520	14,722
19.	Maries	(63)	15.060000	4,282	4,471	8,753
20.	Miller	(66)	21.450000	6,099	6,368	12,467
21.	Morgan	(71)	26.470000	7,526	7,859	15,385
22.	Newton	(73)	16.140000	4,589	4,792	9,381
23.	Osage	(76)	26.910000	7,651	7,989	15,640

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Windstream KDL, Inc						
24.	Pettis	(80)	4.830000	1,373	1,434	2,807
25.	Phelps	(81)	40.860000	11,618	12,131	23,749
26.	Pulaski	(85)	21.430000	6,093	6,362	12,455
27.	St. Louis	(96)	109.090000	31,017	32,387	63,404
28.	Vernon	(108)	37.300000	10,605	11,074	21,679
29.	Warren	(109)	4.510000	1,282	1,339	2,621
30.	Webster	(112)	22.340000	6,352	6,632	12,984
31.	Wright	(114)	32.130000	9,135	9,539	18,674
32.	St. Louis City	(115)	26.740000	7,603	7,939	15,542
Total:			917.530000	260,878	272,400	533,278
Zayo Group, LLC						
1.	Buchanan	(11)	5.320000	104,313	46,879	151,192
2.	Cape Girardeau	(16)	1.790000	35,098	15,773	50,871
3.	Clay	(24)	23.820000	467,055	209,900	676,955
4.	Greene	(39)	8.350000	163,724	73,579	237,303
5.	Jackson	(48)	79.550000	1,559,792	700,987	2,260,779
6.	Platte	(83)	48.940000	959,600	431,255	1,390,855
7.	St. Louis	(96)	37.030000	726,073	326,305	1,052,378
8.	St. Louis City	(115)	5.900000	115,685	51,990	167,675
Total:			210.700000	4,131,340	1,856,668	5,988,008

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Alma Communications Company					
1. Lafayette	(54)	114.220000	106,891	38,655	145,546
Total:		114.220000	106,891	38,655	145,546
AT&T Wireline Holdings, LLC					
1. Adair	(1)	464.080000	462,080	419,534	881,614
2. Andrew	(2)	210.570000	209,663	190,358	400,021
3. Audrain	(4)	581.080000	578,576	525,303	1,103,879
4. Barry	(5)	219.800000	218,853	198,702	417,555
5. Barton	(6)	439.830000	437,935	397,612	835,547
6. Bates	(7)	242.290000	241,246	219,033	460,279
7. Benton	(8)	91.850000	91,454	83,033	174,487
8. Bollinger	(9)	693.240000	690,252	626,697	1,316,949
9. Boone	(10)	63.980000	63,704	57,839	121,543
10. Buchanan	(11)	1,208.220000	1,203,013	1,092,245	2,295,258
11. Butler	(12)	1,011.460000	1,007,101	914,372	1,921,473
12. Caldwell	(13)	19.100000	19,018	17,267	36,285
13. Callaway	(14)	611.760000	609,124	553,038	1,162,162
14. Camden	(15)	1,739.780000	1,732,282	1,572,782	3,305,064
15. Cape Girardeau	(16)	1,705.710000	1,698,359	1,541,982	3,240,341
16. Carroll	(17)	369.920000	368,326	334,412	702,738
17. Carter	(18)	29.090000	28,965	26,298	55,263
18. Cass	(19)	708.750000	705,696	640,718	1,346,414
19. Chariton	(21)	158.690000	158,006	143,458	301,464
20. Christian	(22)	703.000000	699,970	635,520	1,335,490
21. Clark	(23)	13.440000	13,382	12,150	25,532
22. Clay	(24)	1,776.110000	1,768,456	1,605,625	3,374,081
23. Clinton	(25)	9.610000	9,569	8,688	18,257
24. Cole	(26)	36.040000	35,885	32,581	68,466
25. Cooper	(27)	349.870000	348,362	316,287	664,649
26. Crawford	(28)	26.140000	26,027	23,631	49,658
27. Dade	(29)	340.170000	338,704	307,518	646,222
28. Dallas	(30)	91.200000	90,807	82,446	173,253
29. Daviess	(31)	17.400000	17,325	15,730	33,055
30. DeKalb	(32)	55.180000	54,942	49,883	104,825
31. Dent	(33)	2.450000	2,439	2,215	4,654
32. Douglas	(34)	25.810000	25,699	23,333	49,032
33. Dunklin	(35)	1,179.580000	1,174,496	1,066,354	2,240,850
34. Franklin	(36)	1,852.120000	1,844,138	1,674,339	3,518,477
35. Gasconade	(37)	12.300000	12,247	11,119	23,366
36. Gentry	(38)	162.280000	161,581	146,703	308,284
37. Greene	(39)	3,178.570000	3,164,872	2,873,465	6,038,337
38. Grundy	(40)	222.630000	221,671	201,260	422,931
39. Holt	(44)	13.090000	13,034	11,834	24,868
40. Howard	(45)	597.320000	594,746	539,984	1,134,730
41. Howell	(46)	5.240000	5,217	4,737	9,954
42. Iron	(47)	64.140000	63,864	57,983	121,847

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
AT&T Wireline Holdings, LLC					
43. Jackson	(48)	5,011.260000	4,989,664	4,530,239	9,519,903
44. Jasper	(49)	1,773.790000	1,766,146	1,603,527	3,369,673
45. Jefferson	(50)	2,982.660000	2,969,806	2,696,360	5,666,166
46. Johnson	(51)	321.400000	320,015	290,549	610,564
47. Knox	(52)	212.780000	211,863	192,356	404,219
48. Laclede	(53)	25.200000	25,091	22,781	47,872
49. Lafayette	(54)	152.010000	151,355	137,419	288,774
50. Lawrence	(55)	537.380000	535,064	485,798	1,020,862
51. Lewis	(56)	48.680000	48,470	44,007	92,477
52. Lincoln	(57)	295.170000	293,898	266,837	560,735
53. Linn	(58)	346.770000	345,276	313,484	658,760
54. Livingston	(59)	443.860000	441,947	401,255	843,202
55. McDonald	(60)	37.070000	36,910	33,512	70,422
56. Macon	(61)	41.050000	40,873	37,110	77,983
57. Madison	(62)	627.560000	624,855	567,322	1,192,177
58. Maries	(63)	277.160000	275,966	250,556	526,522
59. Marion	(64)	332.890000	331,455	300,937	632,392
60. Miller	(66)	792.030000	788,617	716,005	1,504,622
61. Mississippi	(67)	560.430000	558,015	506,635	1,064,650
62. Moniteau	(68)	1.970000	1,962	1,781	3,743
63. Monroe	(69)	49.250000	49,038	44,523	93,561
64. Montgomery	(70)	569.970000	567,514	515,260	1,082,774
65. Morgan	(71)	882.910000	879,105	798,161	1,677,266
66. New Madrid	(72)	978.040000	973,825	884,160	1,857,985
67. Newton	(73)	1,049.120000	1,044,599	948,417	1,993,016
68. Nodaway	(74)	49.960000	49,745	45,164	94,909
69. Osage	(76)	627.890000	625,184	567,620	1,192,804
70. Ozark	(77)	1.980000	1,971	1,790	3,761
71. Pemiscot	(78)	647.090000	644,301	584,977	1,229,278
72. Perry	(79)	749.090000	745,862	677,186	1,423,048
73. Pettis	(80)	1,121.040000	1,116,209	1,013,433	2,129,642
74. Phelps	(81)	41.060000	40,883	37,119	78,002
75. Pike	(82)	886.810000	882,988	801,687	1,684,675
76. Platte	(83)	1,018.150000	1,013,762	920,420	1,934,182
77. Polk	(84)	105.090000	104,637	95,003	199,640
78. Pulaski	(85)	30.230000	30,100	27,328	57,428
79. Putnam	(86)	4.620000	4,600	4,177	8,777
80. Ralls	(87)	339.250000	337,788	306,686	644,474
81. Randolph	(88)	625.310000	622,615	565,288	1,187,903
82. Ray	(89)	401.930000	400,198	363,350	763,548
83. Reynolds	(90)	48.340000	48,132	43,700	91,832
84. St. Charles	(92)	1,292.220000	1,286,651	1,168,182	2,454,833
85. St. Francois	(94)	1,184.760000	1,179,654	1,071,037	2,250,691
86. Ste. Genevieve	(95)	765.540000	762,241	692,057	1,454,298
87. St. Louis	(96)	6,700.240000	6,671,365	6,057,097	12,728,462
88. Saline	(97)	708.060000	705,009	640,095	1,345,104
89. Schuyler	(98)	294.590000	293,320	266,313	559,633
90. Scotland	(99)	103.030000	102,586	93,140	195,726

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
AT&T Wireline Holdings, LLC						
91.	Scott	(100)	978.540000	974,323	884,612	1,858,935
92.	Stoddard	(103)	1,234.590000	1,229,269	1,116,084	2,345,353
93.	Stone	(104)	65.580000	65,297	59,285	124,582
94.	Sullivan	(105)	19.900000	19,814	17,990	37,804
95.	Taney	(106)	4.430000	4,411	4,005	8,416
96.	Vernon	(108)	384.420000	382,763	347,520	730,283
97.	Warren	(109)	74.770000	74,448	67,593	142,041
98.	Washington	(110)	194.110000	193,273	175,478	368,751
99.	Wayne	(111)	125.070000	124,531	113,065	237,596
100	Webster	(112)	187.390000	186,582	169,403	355,985
101	Wright	(114)	3.270000	3,256	2,956	6,212
102	St. Louis City	(115)	1,562.540000	1,555,806	1,412,555	2,968,361
Total:			62,234.190000	61,965,989	56,260,454	118,226,443
BPS Telephone Company						
1.	Dunklin	(35)	10.420000	30,081	8,224	38,305
2.	New Madrid	(72)	22.640000	65,358	17,869	83,227
3.	Pemiscot	(78)	109.870000	317,176	86,717	403,893
4.	Stoddard	(103)	98.300000	283,775	77,585	361,360
Total:			241.230000	696,390	190,395	886,785
Brightspeed of East Missouri, LLC						
1.	Adair	(1)	112.070000	94,286	20,359	114,645
2.	Andrew	(2)	612.240000	515,083	111,221	626,304
3.	Audrain	(4)	271.060000	228,045	49,242	277,287
4.	Barry	(5)	66.110000	55,619	12,010	67,629
5.	Barton	(6)	222.390000	187,099	40,400	227,499
6.	Bates	(7)	49.530000	41,670	8,998	50,668
7.	Buchanan	(11)	92.210000	77,577	16,751	94,328
8.	Caldwell	(13)	590.460000	496,759	107,265	604,024
9.	Carroll	(17)	35.050000	29,488	6,367	35,855
10.	Carter	(18)	535.160000	450,235	97,219	547,454
11.	Cedar	(20)	513.390000	431,920	93,264	525,184
12.	Chariton	(21)	215.280000	181,117	39,108	220,225
13.	Clark	(23)	484.500000	407,614	88,016	495,630
14.	Clay	(24)	29.300000	24,650	5,323	29,973
15.	Clinton	(25)	665.950000	560,270	120,979	681,249
16.	Dade	(29)	621.420000	522,806	112,889	635,695
17.	Daviess	(31)	69.750000	58,681	12,671	71,352
18.	DeKalb	(32)	606.460000	510,220	110,171	620,391
19.	Dent	(33)	257.860000	216,940	46,844	263,784
20.	Douglas	(34)	294.960000	248,153	53,583	301,736
21.	Henry	(42)	43.560000	36,647	7,913	44,560
22.	Hickory	(43)	86.210000	72,529	15,661	88,190
23.	Iron	(47)	594.830000	500,436	108,059	608,495
24.	Jasper	(49)	284.970000	239,748	51,769	291,517

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Brightspeed of East Missouri, LLC					
25. Johnson	(51)	35.580000	29,934	6,464	36,398
26. Knox	(52)	21.660000	18,223	3,935	22,158
27. Laclede	(53)	202.750000	170,575	36,832	207,407
28. Lafayette	(54)	165.090000	138,892	29,991	168,883
29. Lawrence	(55)	434.010000	365,137	78,844	443,981
30. Lewis	(56)	581.690000	489,381	105,672	595,053
31. Livingston	(59)	2.930000	2,465	532	2,997
32. Macon	(61)	603.580000	507,797	109,648	617,445
33. Madison	(62)	67.520000	56,805	12,266	69,071
34. Marion	(64)	389.750000	327,900	70,803	398,703
35. Monroe	(69)	650.580000	547,339	118,186	665,525
36. Newton	(73)	103.830000	87,353	18,862	106,215
37. Nodaway	(74)	8.660000	7,286	1,573	8,859
38. Oregon	(75)	25.180000	21,184	4,574	25,758
39. Phelps	(81)	231.750000	194,973	42,100	237,073
40. Polk	(84)	157.490000	132,498	28,610	161,108
41. Pulaski	(85)	46.230000	38,894	8,398	47,292
42. Ralls	(87)	251.460000	211,556	45,681	257,237
43. Ray	(89)	170.920000	143,797	31,050	174,847
44. Reynolds	(90)	342.920000	288,502	62,296	350,798
45. St. Clair	(93)	836.800000	704,007	152,016	856,023
46. St. Francois	(94)	8.310000	6,991	1,510	8,501
47. Saline	(97)	2.130000	1,792	387	2,179
48. Scotland	(99)	36.740000	30,910	6,674	37,584
49. Shannon	(101)	792.190000	666,477	143,912	810,389
50. Shelby	(102)	545.030000	458,539	99,012	557,551
51. Texas	(107)	1,082.570000	910,776	196,663	1,107,439
52. Vernon	(108)	701.770000	590,405	127,486	717,891
53. Washington	(110)	836.500000	703,755	151,961	855,716
54. Wright	(114)	1,260.720000	1,060,655	229,026	1,289,681
Total:		17,951.060000	15,102,390	3,261,046	18,363,436
Brightspeed of Missouri, LLC					
1. Audrain	(4)	234.120000	304,311	172,117	476,428
2. Barry	(5)	1,240.030000	1,611,801	911,628	2,523,429
3. Benton	(8)	126.570000	164,517	93,050	257,567
4. Boone	(10)	3,113.760000	4,047,291	2,289,130	6,336,421
5. Callaway	(14)	13.020000	16,924	9,572	26,496
6. Camden	(15)	0.130000	169	96	265
7. Christian	(22)	1,295.570000	1,683,992	952,459	2,636,451
8. Cooper	(27)	108.760000	141,367	79,957	221,324
9. Crawford	(28)	785.060000	1,020,427	577,149	1,597,576
10. Dallas	(30)	1,117.100000	1,452,016	821,254	2,273,270
11. Douglas	(34)	1,075.130000	1,397,463	790,399	2,187,862
12. Franklin	(36)	66.570000	86,528	48,940	135,468
13. Gasconade	(37)	630.710000	819,802	463,676	1,283,478
14. Hickory	(43)	814.740000	1,059,006	598,969	1,657,975
15. Howard	(45)	46.670000	60,662	34,310	94,972

State Tax Commission Annual Report - 2025

	County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Brightspeed of Missouri, LLC						
16.	Howell	(46)	2,041.560000	2,653,636	1,500,885	4,154,521
17.	Laclede	(53)	245.050000	318,518	180,152	498,670
18.	Lawrence	(55)	0.680000	884	500	1,384
19.	Lincoln	(57)	1,061.230000	1,379,395	780,180	2,159,575
20.	Maries	(63)	391.060000	508,303	287,494	795,797
21.	Moniteau	(68)	130.310000	169,378	95,799	265,177
22.	Monroe	(69)	13.570000	17,638	9,976	27,614
23.	Montgomery	(70)	161.290000	209,646	118,575	328,221
24.	Oregon	(75)	969.650000	1,260,359	712,853	1,973,212
25.	Osage	(76)	450.420000	585,460	331,133	916,593
26.	Ozark	(77)	1,539.900000	2,001,575	1,132,082	3,133,657
27.	Phelps	(81)	458.800000	596,352	337,294	933,646
28.	Polk	(84)	46.530000	60,480	34,207	94,687
29.	Randolph	(88)	60.670000	78,859	44,603	123,462
30.	St. Charles	(92)	2,121.040000	2,756,945	1,559,316	4,316,261
31.	St. Clair	(93)	47.090000	61,208	34,619	95,827
32.	Shannon	(101)	217.890000	283,215	160,185	443,400
33.	Stone	(104)	1,728.950000	2,247,303	1,271,065	3,518,368
34.	Taney	(106)	1,949.480000	2,533,950	1,433,191	3,967,141
35.	Texas	(107)	802.180000	1,042,680	589,735	1,632,415
36.	Warren	(109)	1,265.920000	1,645,453	930,661	2,576,114
37.	Washington	(110)	32.290000	41,971	23,739	65,710
38.	Webster	(112)	1,478.510000	1,921,779	1,086,950	3,008,729
39.	Wright	(114)	196.450000	255,347	144,423	399,770
Total:			28,078.460000	36,496,610	20,642,323	57,138,933
Brightspeed of Northwest Arkansas, LLC						
1.	Barry	(5)	66.550000	13,801	6,830	20,631
2.	McDonald	(60)	38.130000	7,907	3,914	11,821
Total:			104.680000	21,708	10,744	32,452
Brightspeed of West Missouri, LLC						
1.	Andrew	(2)	19.890000	26,470	14,971	41,441
2.	Atchison	(3)	297.310000	395,668	223,788	619,456
3.	Bates	(7)	569.940000	758,491	428,999	1,187,490
4.	Benton	(8)	1,120.040000	1,490,579	843,065	2,333,644
5.	Boone	(10)	43.180000	57,465	32,502	89,967
6.	Buchanan	(11)	50.320000	66,967	37,876	104,843
7.	Callaway	(14)	322.660000	429,404	242,869	672,273
8.	Camden	(15)	116.900000	155,574	87,992	243,566
9.	Carroll	(17)	85.570000	113,879	64,409	178,288
10.	Cass	(19)	636.110000	846,552	478,806	1,325,358
11.	Clay	(24)	360.260000	479,444	271,171	750,615
12.	Clinton	(25)	68.780000	91,534	51,771	143,305
13.	Cole	(26)	1,214.440000	1,616,209	914,121	2,530,330
14.	Cooper	(27)	161.490000	214,915	121,555	336,470
15.	Dallas	(30)	44.480000	59,195	33,481	92,676
16.	DeKalb	(32)	50.250000	66,874	37,824	104,698

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Brightspeed of West Missouri, LLC					
17. Dent	(33)	844.630000	1,124,056	635,761	1,759,817
18. Gentry	(38)	76.410000	101,688	57,515	159,203
19. Henry	(42)	1,205.600000	1,604,444	907,467	2,511,911
20. Holt	(44)	293.140000	390,118	220,649	610,767
21. Jackson	(48)	651.460000	866,980	490,360	1,357,340
22. Johnson	(51)	1,200.560000	1,597,737	903,673	2,501,410
23. Laclede	(53)	928.290000	1,235,393	698,733	1,934,126
24. Lafayette	(54)	797.500000	1,061,334	600,286	1,661,620
25. Maries	(63)	39.690000	52,821	29,875	82,696
26. Miller	(66)	100.820000	134,174	75,888	210,062
27. Moniteau	(68)	501.650000	667,609	377,597	1,045,206
28. Morgan	(71)	93.990000	125,084	70,747	195,831
29. Nodaway	(74)	421.790000	561,329	317,485	878,814
30. Osage	(76)	7.420000	9,875	5,585	15,460
31. Pettis	(80)	418.800000	557,350	315,235	872,585
32. Phelps	(81)	858.810000	1,142,927	646,435	1,789,362
33. Platte	(83)	566.070000	753,341	426,086	1,179,427
34. Pulaski	(85)	656.880000	874,193	494,440	1,368,633
35. Ray	(89)	219.340000	291,903	165,099	457,002
36. St. Clair	(93)	137.310000	182,736	103,355	286,091
37. Saline	(97)	441.960000	588,172	332,668	920,840
Total:		15,623.740000	20,792,484	11,760,139	32,552,623
Chariton Valley Broadband, LLC					
1. Carroll	(17)	288.480000	645,381	145,478	790,859
2. Chariton	(21)	550.680000	1,231,968	277,702	1,509,670
3. Howard	(45)	7.310000	16,354	3,686	20,040
4. Linn	(58)	187.430000	419,314	94,519	513,833
5. Livingston	(59)	39.940000	89,353	20,141	109,494
6. Macon	(61)	873.030000	1,953,122	440,260	2,393,382
7. Monroe	(69)	23.920000	53,513	12,063	65,576
8. Randolph	(88)	588.600000	1,316,802	296,825	1,613,627
9. Shelby	(102)	0.050000	112	25	137
Total:		2,559.440000	5,725,919	1,290,699	7,016,618
Choctaw Telephone Company					
1. Greene	(39)	14.790000	604	321	925
2. Lawrence	(55)	127.360000	5,199	2,761	7,960
Total:		142.150000	5,803	3,082	8,885
Citizens Telephone Company					
1. Lafayette	(54)	447.700000	680,418	245,931	926,349
Total:		447.700000	680,418	245,931	926,349
Consolidated Communications					
1. Bates	(7)	115.670000	169,340	90,264	259,604
2. Cass	(19)	951.220000	1,392,577	742,295	2,134,872
3. Clay	(24)	116.930000	171,184	91,248	262,432

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Consolidated Communications					
4. Henry	(42)	30.310000	44,374	23,653	68,027
5. Johnson	(51)	23.750000	34,770	18,534	53,304
6. Platte	(83)	62.960000	92,173	49,132	141,305
Total:		1,300.840000	1,904,418	1,015,126	2,919,544
Craw-Kan Telephone Cooperative, Inc					
1. Barton	(6)	22.850000	60,249	10,481	70,730
2. Bates	(7)	428.660000	1,130,259	196,615	1,326,874
3. Jasper	(49)	397.930000	1,049,232	182,520	1,231,752
4. Vernon	(108)	47.580000	125,455	21,824	147,279
Total:		897.020000	2,365,195	411,440	2,776,635
Ellington Telephone Company					
1. Carter	(18)	5.600000	2,644	1,646	4,290
2. Reynolds	(90)	604.390000	285,349	177,660	463,009
3. Shannon	(101)	20.760000	9,801	6,102	15,903
Total:		630.750000	297,794	185,408	483,202
Farber Telephone Company					
1. Audrain	(4)	9.100000	19,815	8,783	28,598
Total:		9.100000	19,815	8,783	28,598
Fidelity Telephone Company					
1. Crawford	(28)	164.690000	197,643	109,354	306,997
2. Franklin	(36)	1,487.810000	1,785,509	987,905	2,773,414
3. Gasconade	(37)	817.660000	981,267	542,926	1,524,193
4. Osage	(76)	0.180000	216	120	336
5. Washington	(110)	141.860000	170,245	94,195	264,440
Total:		2,612.200000	3,134,880	1,734,500	4,869,380
Goodman Telephone Company					
1. McDonald	(60)	509.780000	211,270	34,259	245,529
2. Newton	(73)	65.570000	27,174	4,406	31,580
Total:		575.350000	238,444	38,665	277,109
Granby Telephone Company					
1. Jasper	(49)	5.340000	1,140	15,325	16,465
2. Newton	(73)	272.680000	58,200	782,557	840,757
Total:		278.020000	59,340	797,882	857,222
Grand River Mutual Telephone Corporation					
1. Andrew	(2)	4.270000	3,362	1,373	4,735
2. Daviess	(31)	203.200000	159,995	65,361	225,356
3. Gentry	(38)	337.970000	266,110	108,710	374,820
4. Grundy	(40)	507.160000	399,327	163,132	562,459
5. Harrison	(41)	989.010000	778,725	318,122	1,096,847
6. Linn	(58)	424.900000	334,557	136,672	471,229
7. Livingston	(59)	114.630000	90,257	36,872	127,129

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Grand River Mutual Telephone Corporation					
8. Mercer	(65)	699.790000	550,999	225,092	776,091
9. Nodaway	(74)	590.920000	465,277	190,074	655,351
10. Putnam	(86)	164.750000	129,721	52,993	182,714
11. Sullivan	(105)	220.450000	173,577	70,909	244,486
12. Worth	(113)	171.270000	134,854	55,090	189,944
Total:		4,428.320000	3,486,761	1,424,400	4,911,161
Green Hills Telephone Corporation					
1. Caldwell	(13)	454.050000	551,392	160,305	711,697
2. Carroll	(17)	595.710000	723,421	210,319	933,740
3. Daviess	(31)	109.890000	133,449	38,797	172,246
4. Linn	(58)	13.690000	16,625	4,833	21,458
5. Livingston	(59)	564.640000	685,690	199,350	885,040
6. Ray	(89)	378.040000	459,086	133,470	592,556
Total:		2,116.020000	2,569,663	747,074	3,316,737
Holway Telephone Company					
1. Holt	(44)	87.450000	109,095	8,331	117,426
2. Nodaway	(74)	90.000000	112,277	8,573	120,850
Total:		177.450000	221,372	16,904	238,276
IAMO Communications, Inc					
1. Atchison	(3)	139.200000	336,755	99,922	436,677
2. Nodaway	(74)	275.170000	665,696	197,525	863,221
Total:		414.370000	1,002,451	297,447	1,299,898
Kingdom Telephone Company					
1. Callaway	(14)	1,203.530000	3,889,365	1,024,911	4,914,276
2. Montgomery	(70)	302.000000	975,953	257,180	1,233,133
3. Warren	(109)	0.000000	0	0	0
Total:		1,505.530000	4,865,318	1,282,091	6,147,409
KLM Telephone Company					
1. Bates	(7)	137.340000	274,005	66,126	340,131
2. Vernon	(108)	188.220000	375,515	90,624	466,139
Total:		325.560000	649,520	156,750	806,270
Lathrop Telephone Company					
1. Caldwell	(13)	15.530000	15,652	6,650	22,302
2. Clinton	(25)	203.210000	204,807	87,012	291,819
3. Ray	(89)	0.300000	302	128	430
Total:		219.040000	220,761	93,790	314,551
Le-Ru Telephone Company					
1. McDonald	(60)	642.560000	1	0	1
2. Newton	(73)	146.750000	0	0	0
Total:		789.310000	1	0	1

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Mark Twain Rural Telephone Company					
1. Adair	(1)	274.170000	460,932	120,786	581,718
2. Clark	(23)	177.780000	298,882	78,321	377,203
3. Knox	(52)	718.150000	1,207,347	316,381	1,523,728
4. Lewis	(56)	300.060000	504,458	132,191	636,649
5. Macon	(61)	6.620000	11,129	2,916	14,045
6. Marion	(64)	699.760000	1,176,430	308,279	1,484,709
7. Schuyler	(98)	63.500000	106,756	27,975	134,731
8. Scotland	(99)	27.760000	46,670	12,230	58,900
9. Shelby	(102)	468.130000	787,016	206,235	993,251
Total:		2,735.930000	4,599,620	1,205,314	5,804,934
McDonald County Telephone Company					
1. McDonald	(60)	306.730000	70,336	2,260,067	2,330,403
Total:		306.730000	70,336	2,260,067	2,330,403
Miller Telephone Company					
1. Dade	(29)	1.010000	1,871	522	2,393
2. Lawrence	(55)	224.090000	415,024	115,822	530,846
Total:		225.100000	416,895	116,344	533,239
Mo-Kan Dial Company, Inc					
1. Cass	(19)	178.330000	357,301	57,144	414,445
Total:		178.330000	357,301	57,144	414,445
New Florence Telephone Company					
1. Audrain	(4)	34.160000	64,409	31,849	96,258
2. Montgomery	(70)	78.200000	147,447	72,911	220,358
Total:		112.360000	211,856	104,760	316,616
New London Telephone Company					
1. Ralls	(87)	144.120000	102,949	25,663	128,612
Total:		144.120000	102,949	25,663	128,612
Northeast Missouri Rural Telephone					
1. Adair	(1)	596.350000	1,240,455	299,950	1,540,405
2. Clark	(23)	164.050000	341,237	82,513	423,750
3. Knox	(52)	13.370000	27,811	6,725	34,536
4. Linn	(58)	30.550000	63,546	15,366	78,912
5. Macon	(61)	1.580000	3,287	795	4,082
6. Putnam	(86)	766.350000	1,594,068	385,456	1,979,524
7. Schuyler	(98)	225.920000	469,931	113,632	583,563
8. Scotland	(99)	743.040000	1,545,582	373,731	1,919,313
9. Sullivan	(105)	643.090000	1,337,678	323,459	1,661,137
Total:		3,184.300000	6,623,595	1,601,627	8,225,222

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Orchard Farm Telephone Company					
1. St. Charles	(92)	117.400000	1	0	1
Total:		117.400000	1	0	1
Oregon Farmer Mutual Telephone					
1. Holt	(44)	180.340000	89,394	57,242	146,636
Total:		180.340000	89,394	57,242	146,636
Otelco Mid-Missouri, LLC					
1. Cole	(26)	1.370000	1,203	659	1,862
2. Cooper	(27)	446.470000	392,113	214,853	606,966
3. Miller	(66)	4.200000	3,689	2,021	5,710
4. Moniteau	(68)	209.300000	183,818	100,721	284,539
5. Morgan	(71)	61.120000	53,679	29,413	83,092
6. Pettis	(80)	48.330000	42,446	23,258	65,704
7. Saline	(97)	299.830000	263,326	144,286	407,612
Total:		1,070.620000	940,274	515,211	1,455,485
Ozark Telephone Company					
1. McDonald	(60)	401.850000	264,911	193,431	458,342
Total:		401.850000	264,911	193,431	458,342
Peace Valley Telephone Company, Inc					
1. Howell	(46)	307.530000	20,873	41,480	62,353
2. Oregon	(75)	10.140000	688	1,368	2,056
Total:		317.670000	21,561	42,848	64,409
Rock Port Telephone Company					
1. Atchison	(3)	260.020000	615,219	350,106	965,325
2. Holt	(44)	19.080000	45,144	25,690	70,834
Total:		279.100000	660,363	375,796	1,036,159
Seneca Telephone Company					
1. McDonald	(60)	175.120000	31,234	9,702	40,936
2. Newton	(73)	530.290000	94,581	29,379	123,960
Total:		705.410000	125,815	39,081	164,896
Steelville Telephone Exchange, Inc					
1. Crawford	(28)	933.230000	1,086,364	448,858	1,535,222
2. Dent	(33)	24.020000	27,961	11,553	39,514
3. Iron	(47)	123.720000	144,021	59,506	203,527
4. Washington	(110)	72.760000	84,699	34,996	119,695
Total:		1,153.730000	1,343,045	554,913	1,897,958
Stoutland Telephone Company					
1. Camden	(15)	164.790000	174,540	51,940	226,480
2. Dallas	(30)	7.510000	7,954	2,367	10,321

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Stoutland Telephone Company					
3. Laclede	(53)	269.050000	284,968	84,801	369,769
Total:		441.350000	467,462	139,108	606,570
Windstream Iowa Telecommunications Services, Inc					
1. Clark	(23)	10.000000	2,335	0	2,335
2. Nodaway	(74)	10.400000	2,428	0	2,428
3. Putnam	(86)	2.800000	654	0	654
Total:		23.200000	5,417	0	5,417
Windstream Missouri, Inc					
1. Andrew	(2)	24.200000	37,618	6,110	43,728
2. Audrain	(4)	327.500000	509,080	82,691	591,771
3. Barry	(5)	431.510000	670,758	108,953	779,711
4. Barton	(6)	118.520000	184,233	29,925	214,158
5. Benton	(8)	27.810000	43,229	7,022	50,251
6. Bollinger	(9)	33.430000	51,965	8,441	60,406
7. Butler	(12)	151.100000	234,876	38,152	273,028
8. Callaway	(14)	15.990000	24,856	4,037	28,893
9. Carter	(18)	158.570000	246,488	40,038	286,526
10. Cedar	(20)	390.550000	607,088	98,611	705,699
11. Chariton	(21)	136.890000	212,788	34,564	247,352
12. Dade	(29)	2.140000	3,327	540	3,867
13. Daviess	(31)	492.590000	765,703	124,375	890,078
14. DeKalb	(32)	32.370000	50,317	8,173	58,490
15. Gentry	(38)	136.890000	212,788	34,564	247,352
16. Harrison	(41)	11.470000	17,829	2,896	20,725
17. Jasper	(49)	1.250000	1,943	316	2,259
18. Lawrence	(55)	212.540000	330,381	53,665	384,046
19. Lincoln	(57)	191.480000	297,645	48,347	345,992
20. Linn	(58)	33.920000	52,727	8,565	61,292
21. McDonald	(60)	31.220000	48,530	7,883	56,413
22. Madison	(62)	57.480000	89,349	14,513	103,862
23. Maries	(63)	184.010000	286,033	46,461	332,494
24. Miller	(66)	385.540000	599,300	97,346	696,646
25. Monroe	(69)	162.340000	252,348	40,990	293,338
26. Montgomery	(70)	167.130000	259,794	42,199	301,993
27. Morgan	(71)	274.160000	426,166	69,223	495,389
28. Newton	(73)	208.340000	323,853	52,604	376,457
29. Oregon	(75)	113.620000	176,616	28,688	205,304
30. Pettis	(80)	12.680000	19,710	3,202	22,912
31. Phelps	(81)	43.430000	67,509	10,966	78,475
32. Pike	(82)	169.580000	263,602	42,818	306,420
33. Polk	(84)	1,126.510000	1,751,095	284,436	2,035,531
34. Pulaski	(85)	292.330000	454,410	73,811	528,221
35. Ralls	(87)	42.930000	66,732	10,840	77,572
36. Randolph	(88)	8.180000	12,715	2,065	14,780

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Windstream Missouri, Inc						
37.	Reynolds	(90)	40.960000	63,670	10,342	74,012
38.	Ripley	(91)	855.400000	1,329,670	215,982	1,545,652
39.	Sullivan	(105)	290.700000	451,876	73,400	525,276
40.	Washington	(110)	57.860000	89,940	14,609	104,549
41.	Wayne	(111)	930.340000	1,446,160	234,904	1,681,064
42.	Worth	(113)	162.900000	253,219	41,131	294,350
Total:			8,548.360000	13,287,936	2,158,398	15,446,334

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Fidelity Cablevision, LLC					
1. Bates	(7)	1.030000	2,024	72,909	74,933
2. Crawford	(28)	1.610000	3,163	113,965	117,128
3. Dallas	(30)	1.840000	3,615	130,245	133,860
4. Dent	(33)	10.570000	20,767	748,203	768,970
5. Franklin	(36)	19.270000	37,860	1,364,037	1,401,897
6. Gasconade	(37)	9.380000	18,429	663,968	682,397
7. Laclede	(53)	18.680000	36,701	1,322,274	1,358,975
8. Phelps	(81)	36.900000	72,498	2,611,986	2,684,484
9. Pulaski	(85)	0.720000	1,415	50,966	52,381
Total:		100.000000	196,472	7,078,553	7,275,025
Time Warner Cable Business, LLC					
1. Cass	(19)	1.660000	8,049	0	8,049
2. Clay	(24)	16.180000	78,449	0	78,449
3. Jackson	(48)	75.210000	364,658	0	364,658
4. Platte	(83)	6.950000	33,697	0	33,697
Total:		100.000000	484,853	0	484,853

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
ABX Air, Inc					
1. Platte	(83)	48.275862	0	8,265	8,265
2. St. Louis	(96)	51.724138	0	8,856	8,856
Total:		100.000000	0	17,121	17,121
Air Crossland, LLC					
1. Clay	(24)	5.555556	0	5,366	5,366
2. Jasper	(49)	88.888889	0	85,862	85,862
3. St. Louis	(96)	5.555556	0	5,366	5,366
Total:		100.000001	0	96,594	96,594
Air Evac EMS, Inc					
1. Adair	(1)	8.333333	0	478,183	478,183
2. Butler	(12)	8.333333	0	478,183	478,183
3. Camden	(15)	8.333333	0	478,183	478,183
4. Dent	(33)	8.333333	0	478,183	478,183
5. Howell	(46)	8.333333	0	478,183	478,183
6. Perry	(79)	8.333333	0	478,183	478,183
7. Pettis	(80)	16.666667	0	956,367	956,367
8. Pike	(82)	8.333333	0	478,183	478,183
9. Randolph	(88)	8.333333	0	478,183	478,183
10. St. Francois	(94)	8.333333	0	478,183	478,183
11. Scott	(100)	8.333333	0	478,183	478,183
Total:		99.999997	0	5,738,197	5,738,197
Air Transport International, Inc					
1. Platte	(83)	80.769231	0	26,096	26,096
2. St. Louis	(96)	19.230769	0	6,213	6,213
Total:		100.000000	0	32,309	32,309
Air Wisconsin Airlines, LLC					
1. Boone	(10)	34.258800	0	82,668	82,668
2. Greene	(39)	31.730293	0	76,566	76,566
3. Platte	(83)	27.664849	0	66,756	66,756
4. St. Louis	(96)	6.346059	0	15,313	15,313
Total:		100.000001	0	241,303	241,303
Alaska Airlines, Inc					
1. Platte	(83)	50.240925	0	1,009,402	1,009,402
2. St. Louis	(96)	49.759075	0	999,721	999,721
Total:		100.000000	0	2,009,123	2,009,123
Allegiant Air, LLC					
1. Boone	(10)	0.274977	0	3,150	3,150
2. Clay	(24)	0.274977	0	3,150	3,150
3. Greene	(39)	78.185151	0	895,545	895,545
4. Johnson	(51)	0.183318	0	2,100	2,100
5. Platte	(83)	20.256645	0	232,023	232,023
6. St. Louis	(96)	0.366636	0	4,200	4,200

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Allegiant Air, LLC					
7. Scott	(100)	0.458295	0	5,249	5,249
	Total:	99.999999	0	1,145,417	1,145,417
American Airlines, Inc					
1. Platte	(83)	44.993978	0	4,725,511	4,725,511
2. St. Louis	(96)	55.006022	0	5,777,030	5,777,030
	Total:	100.000000	0	10,502,541	10,502,541
Ameriflight, LLC					
1. Clay	(24)	12.121212	0	4,589	4,589
2. Platte	(83)	18.181818	0	6,883	6,883
3. St. Louis	(96)	69.696970	0	26,385	26,385
	Total:	100.000000	0	37,857	37,857
Atlas Air, Inc					
1. Johnson	(51)	0.182565	0	2,555	2,555
2. Platte	(83)	98.265632	0	1,375,472	1,375,472
3. St. Louis	(96)	1.551803	0	21,721	21,721
	Total:	100.000000	0	1,399,748	1,399,748
Avelo Airlines, Inc.					
1. St. Louis	(96)	100.000000	0	15,828	15,828
	Total:	100.000000	0	15,828	15,828
Berry Aviation, Inc					
1. Callaway	(14)	1.960784	0	773	773
2. Clay	(24)	1.960784	0	773	773
3. Greene	(39)	19.607843	0	7,729	7,729
4. Platte	(83)	41.176471	0	16,231	16,231
5. St. Louis	(96)	35.294118	0	13,912	13,912
	Total:	100.000000	0	39,418	39,418
Business Aviation, LLC					
1. Boone	(10)	12.048193	0	27,833	27,833
2. Greene	(39)	75.903614	0	175,347	175,347
3. Miller	(66)	1.204819	0	2,783	2,783
4. Pettis	(80)	1.204819	0	2,783	2,783
5. St. Louis	(96)	3.614458	0	8,350	8,350
6. Scott	(100)	1.204819	0	2,783	2,783
7. Taney	(106)	4.819277	0	11,133	11,133
	Total:	99.999999	0	231,012	231,012
Centene Management Company, LLC					
1. Clay	(24)	1.162791	0	25,739	25,739
2. St. Louis	(96)	98.837209	0	2,187,815	2,187,815
	Total:	100.000000	0	2,213,554	2,213,554

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
CommuteAir, LLC					
1. Greene	(39)	94.736842	0	283,122	283,122
2. Platte	(83)	0.095694	0	286	286
3. St. Louis	(96)	5.167464	0	15,443	15,443
Total:		100.000000	0	298,851	298,851
Corporate Flight Management, Inc dba Contour Airlines					
1. Adair	(1)	33.186085	0	500,778	500,778
2. Boone	(10)	0.055218	0	833	833
3. Clay	(24)	0.110436	0	1,666	1,666
4. Pulaski	(85)	32.026505	0	483,280	483,280
5. St. Louis	(96)	0.773054	0	11,665	11,665
6. Scott	(100)	33.793484	0	509,943	509,943
7. Taney	(106)	0.055218	0	833	833
Total:		100.000000	0	1,508,998	1,508,998
D & D Aviation, Inc (Kansas Corporation)					
1. Clay	(24)	91.666667	0	14,408	14,408
2. Taney	(106)	8.333333	0	1,310	1,310
Total:		100.000000	0	15,718	15,718
Delta Air Lines, Inc					
1. Greene	(39)	3.086658	0	336,719	336,719
2. Platte	(83)	54.433212	0	5,938,034	5,938,034
3. St. Louis	(96)	42.480130	0	4,634,091	4,634,091
Total:		100.000000	0	10,908,844	10,908,844
Edison Acquisitions, LLC					
1. Boone	(10)	5.687204	0	7,390	7,390
2. Clay	(24)	2.843602	0	3,695	3,695
3. Miller	(66)	1.895735	0	2,463	2,463
4. St. Louis	(96)	89.573460	0	116,396	116,396
Total:		100.000001	0	129,944	129,944
Endeavor Air, Inc					
1. Greene	(39)	19.491266	0	402,444	402,444
2. Platte	(83)	36.592093	0	755,532	755,532
3. St. Louis	(96)	43.916641	0	906,765	906,765
Total:		100.000000	0	2,064,741	2,064,741
Envoy Air, Inc					
1. Boone	(10)	19.366612	0	1,189,356	1,189,356
2. Greene	(39)	45.867671	0	2,816,857	2,816,857
3. Platte	(83)	14.339534	0	880,629	880,629
4. St. Louis	(96)	20.426183	0	1,254,427	1,254,427
Total:		100.000000	0	6,141,269	6,141,269
Federal Express Corporation					
1. Greene	(39)	22.364925	0	1,566,581	1,566,581

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Federal Express Corporation					
2. Platte	(83)	51.461470	0	3,604,687	3,604,687
3. St. Louis	(96)	26.173605	0	1,833,365	1,833,365
Total:		100.000000	0	7,004,633	7,004,633
Flying Five, LLC					
1. Boone	(10)	14.864865	0	39,860	39,860
2. Callaway	(14)	0.675676	0	1,812	1,812
3. Clay	(24)	3.378378	0	9,059	9,059
4. Greene	(39)	70.945946	0	190,243	190,243
5. Jackson	(48)	1.351351	0	3,624	3,624
6. Jasper	(49)	0.675676	0	1,812	1,812
7. Miller	(66)	3.378378	0	9,059	9,059
8. St. Louis	(96)	2.702703	0	7,247	7,247
9. Scott	(100)	0.675676	0	1,812	1,812
10. Taney	(106)	1.351351	0	3,624	3,624
Total:		100.000000	0	268,152	268,152
Frontier Airlines, Inc					
1. Platte	(83)	22.630647	0	1,072,373	1,072,373
2. St. Louis	(96)	77.369353	0	3,666,213	3,666,213
Total:		100.000000	0	4,738,586	4,738,586
GoJet Airlines, LLC					
1. Greene	(39)	1.810155	0	3,926	3,926
2. Platte	(83)	1.434879	0	3,112	3,112
3. St. Louis	(96)	96.754967	0	209,824	209,824
Total:		100.000001	0	216,862	216,862
Gulf & Caribbean Cargo, Inc					
1. Platte	(83)	80.000000	0	4,874	4,874
2. St. Louis	(96)	20.000000	0	1,218	1,218
Total:		100.000000	0	6,092	6,092
Horizon Air Industries, Inc					
1. Platte	(83)	100.000000	0	23,514	23,514
Total:		100.000000	0	23,514	23,514
IFL Group, Inc					
1. Platte	(83)	60.000000	0	8,597	8,597
2. St. Louis	(96)	40.000000	0	5,731	5,731
Total:		100.000000	0	14,328	14,328
JD76 Air, LLC					
1. Boone	(10)	5.925926	0	9,779	9,779
2. Callaway	(14)	0.740741	0	1,222	1,222
3. Clay	(24)	2.222222	0	3,667	3,667
4. Greene	(39)	1.481481	0	2,445	2,445
5. Miller	(66)	0.740741	0	1,222	1,222

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
JD76 Air, LLC					
6. St. Louis	(96)	88.888889	0	146,681	146,681
Total:		100.000000	0	165,016	165,016
JetBlue Airways Corporation					
1. Platte	(83)	100.000000	0	231,144	231,144
Total:		100.000000	0	231,144	231,144
Kalitta Charters, LLC					
1. Boone	(10)	0.854701	0	263	263
2. Buchanan	(11)	0.854701	0	263	263
3. Clay	(24)	18.803419	0	5,797	5,797
4. Greene	(39)	12.820513	0	3,952	3,952
5. Jackson	(48)	0.854701	0	263	263
6. Platte	(83)	10.256410	0	3,162	3,162
7. St. Louis	(96)	54.700855	0	16,863	16,863
8. Taney	(106)	0.427350	0	132	132
9. Warren	(109)	0.427350	0	132	132
Total:		100.000000	0	30,827	30,827
KBA, LLC					
1. Clay	(24)	2.912621	0	8,719	8,719
2. Miller	(66)	0.970874	0	2,906	2,906
3. Platte	(83)	0.970874	0	2,906	2,906
4. St. Louis	(96)	95.145631	0	284,817	284,817
Total:		100.000000	0	299,348	299,348
LayVen Air II, LLC					
1. Greene	(39)	100.000000	0	1,103,515	1,103,515
Total:		100.000000	0	1,103,515	1,103,515
LayVen Air, LLC					
1. Boone	(10)	3.174603	0	4,684	4,684
2. Greene	(39)	95.238095	0	140,532	140,532
3. Miller	(66)	1.587302	0	2,342	2,342
Total:		100.000000	0	147,558	147,558
Life Net, Inc					
1. Franklin	(36)	16.666667	0	560,139	560,139
2. Newton	(73)	16.666667	0	560,139	560,139
3. Phelps	(81)	16.666667	0	560,139	560,139
4. Polk	(84)	16.666667	0	560,139	560,139
5. St. Francois	(94)	16.666667	0	560,139	560,139
6. St. Louis	(96)	16.666667	0	560,139	560,139
Total:		100.000002	0	3,360,834	3,360,834

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Mesa Airlines, Inc					
1. Platte	(83)	77.510709	0	2,439,249	2,439,249
2. St. Louis	(96)	22.489291	0	707,734	707,734
Total:		100.000000	0	3,146,983	3,146,983
N302CJ, LLC					
1. Boone	(10)	6.802721	0	15,196	15,196
2. Butler	(12)	0.680272	0	1,520	1,520
3. Callaway	(14)	2.040816	0	4,559	4,559
4. Clay	(24)	4.081633	0	9,118	9,118
5. Greene	(39)	68.027211	0	151,960	151,960
6. Jackson	(48)	0.680272	0	1,520	1,520
7. Miller	(66)	5.442177	0	12,157	12,157
8. St. Louis	(96)	9.523810	0	21,274	21,274
9. Scott	(100)	1.360544	0	3,039	3,039
10. Taney	(106)	1.360544	0	3,039	3,039
Total:		100.000000	0	223,382	223,382
Omni Air International, LLC					
1. Buchanan	(11)	11.111111	0	562	562
2. Johnson	(51)	22.222222	0	1,125	1,125
3. Platte	(83)	66.666667	0	3,374	3,374
Total:		100.000000	0	5,061	5,061
Pak West Airlines					
1. Platte	(83)	50.000000	0	13,170	13,170
2. St. Louis	(96)	50.000000	0	13,170	13,170
Total:		100.000000	0	26,340	26,340
Phi Health, LLC					
1. St. Louis	(96)	100.000000	0	277,457	277,457
Total:		100.000000	0	277,457	277,457
Piedmont Airlines, Inc					
1. Platte	(83)	52.631579	0	686	686
2. St. Louis	(96)	47.368421	0	617	617
Total:		100.000000	0	1,303	1,303
PSA Airlines, Inc					
1. Greene	(39)	50.905750	0	1,040,047	1,040,047
2. Platte	(83)	25.544762	0	521,901	521,901
3. St. Louis	(96)	23.549488	0	481,136	481,136
Total:		100.000000	0	2,043,084	2,043,084
Republic Airways, Inc					
1. Platte	(83)	45.589404	0	1,282,083	1,282,083
2. St. Louis	(96)	54.410596	0	1,530,156	1,530,156
Total:		100.000000	0	2,812,239	2,812,239

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
SkyWest Airlines, Inc					
1. Boone	(10)	2.037037	0	52,871	52,871
2. Greene	(39)	50.349794	0	1,306,815	1,306,815
3. Jasper	(49)	12.623457	0	327,638	327,638
4. Platte	(83)	23.158436	0	601,071	601,071
5. St. Louis	(96)	11.831276	0	307,078	307,078
Total:		100.000000	0	2,595,473	2,595,473
Southwest Airlines Co.					
1. Platte	(83)	36.988567	0	25,488,931	25,488,931
2. St. Louis	(96)	63.011433	0	43,421,366	43,421,366
Total:		100.000000	0	68,910,297	68,910,297
Spirit Airlines, Inc					
1. Platte	(83)	81.132075	0	2,658,673	2,658,673
2. St. Louis	(96)	18.867925	0	618,296	618,296
Total:		100.000000	0	3,276,969	3,276,969
Summit Air, LLC					
1. Boone	(10)	1.162791	0	1,110	1,110
2. Maries	(63)	1.162791	0	1,110	1,110
3. St. Louis	(96)	97.674419	0	93,208	93,208
Total:		100.000001	0	95,428	95,428
Sun Country, Inc					
1. Boone	(10)	1.455133	0	10,987	10,987
2. Clay	(24)	3.556993	0	26,856	26,856
3. Greene	(39)	3.314470	0	25,025	25,025
4. Johnson	(51)	0.080841	0	610	610
5. Platte	(83)	32.336297	0	244,147	244,147
6. Pulaski	(85)	0.080841	0	610	610
7. St. Louis	(96)	56.992724	0	430,310	430,310
8. Taney	(106)	2.182700	0	16,480	16,480
Total:		99.999999	0	755,025	755,025
United Airlines, Inc					
1. Clay	(24)	0.310123	0	13,289	13,289
2. Platte	(83)	54.618622	0	2,340,499	2,340,499
3. St. Louis	(96)	45.071255	0	1,931,378	1,931,378
Total:		100.000000	0	4,285,166	4,285,166
United Parcel Service Co					
1. Greene	(39)	19.846460	0	620,791	620,791
2. Platte	(83)	51.606483	0	1,614,235	1,614,235
3. St. Louis	(96)	28.547057	0	892,943	892,943
Total:		100.000000	0	3,127,969	3,127,969
USA Jet Airlines, Inc.					
1. Platte	(83)	68.085106	0	24,204	24,204

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
USA Jet Airlines, Inc.					
2. St. Louis	(96)	31.914894	0	11,346	11,346
Total:		100.000000	0	35,550	35,550
WLF, LLC					
1. Camden	(15)	3.582090	0	10,759	10,759
2. Clay	(24)	92.835821	0	278,841	278,841
3. Jasper	(49)	1.194030	0	3,586	3,586
4. Platte	(83)	2.388060	0	7,173	7,173
Total:		100.000001	0	300,359	300,359
X-Ray Lima Sierra, LLC					
1. Boone	(10)	12.264151	0	29,431	29,431
2. Butler	(12)	0.943396	0	2,264	2,264
3. Clay	(24)	3.773585	0	9,056	9,056
4. Dunklin	(35)	0.943396	0	2,264	2,264
5. Greene	(39)	72.641509	0	174,321	174,321
6. Jasper	(49)	0.943396	0	2,264	2,264
7. Platte	(83)	0.943396	0	2,264	2,264
8. St. Louis	(96)	1.886792	0	4,528	4,528
9. Scott	(100)	1.886792	0	4,528	4,528
10. Stone	(104)	0.943396	0	2,264	2,264
11. Taney	(106)	2.830189	0	6,792	6,792
Total:		99.999998	0	239,976	239,976

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
1637 N Warson Aviation, LLC					
1. St. Louis	(96)	100.000000	0	151,405	151,405
Total:		100.000000	0	151,405	151,405
2TS, LLC					
1. St. Louis	(96)	100.000000	0	302,049	302,049
Total:		100.000000	0	302,049	302,049
350 Lear Yankee Partners, LLC					
1. St. Louis	(96)	100.000000	0	759,814	759,814
Total:		100.000000	0	759,814	759,814
650 Leasing, LLC					
1. Boone	(10)	100.000000	0	767,257	767,257
Total:		100.000000	0	767,257	767,257
7R Enterprises LLC					
1. Clay	(24)	100.000000	0	300,590	300,590
Total:		100.000000	0	300,590	300,590
A & S Aviation, LLC					
1. St. Charles	(92)	100.000000	0	69,467	69,467
Total:		100.000000	0	69,467	69,467
AAM Aeromed, LLC					
1. St. Louis	(96)	100.000000	0	95,565	95,565
Total:		100.000000	0	95,565	95,565
Advisors Aviation, LLC					
1. St. Louis	(96)	100.000000	0	137,007	137,007
Total:		100.000000	0	137,007	137,007
AeroSelect LLC					
1. Clay	(24)	100.000000	0	57,041	57,041
Total:		100.000000	0	57,041	57,041
Air Clayco, Inc					
1. St. Louis	(96)	100.000000	0	1,330,692	1,330,692
Total:		100.000000	0	1,330,692	1,330,692
Air Hoffmann LLC					
1. St. Louis	(96)	100.000000	0	379,330	379,330
Total:		100.000000	0	379,330	379,330
Air Sansone, LLC					
1. St. Louis	(96)	100.000000	0	161,588	161,588
Total:		100.000000	0	161,588	161,588

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Amazn Leasn, Inc					
1. Jackson	(48)	100.000000	0	48,948	48,948
Total:		100.000000	0	48,948	48,948
Amy's Aircraft Services					
1. St. Louis	(96)	100.000000	0	1,410	1,410
Total:		100.000000	0	1,410	1,410
APLUX, LLC					
1. St. Louis	(96)	100.000000	0	791,701	791,701
Total:		100.000000	0	791,701	791,701
Arch Resources, Inc					
1. St. Louis	(96)	100.000000	0	375,314	375,314
Total:		100.000000	0	375,314	375,314
Architect Aviation, LLC					
1. Greene	(39)	100.000000	0	143,822	143,822
Total:		100.000000	0	143,822	143,822
Astra Partners, LLC					
1. St. Louis	(96)	100.000000	0	30,318	30,318
Total:		100.000000	0	30,318	30,318
AVIATIONbyKARPEL, LLC					
1. St. Louis	(96)	100.000000	0	109,164	109,164
Total:		100.000000	0	109,164	109,164
Avientur, LLC					
1. St. Louis	(96)	100.000000	0	18,505	18,505
Total:		100.000000	0	18,505	18,505
Bass Pro, LLC					
1. Greene	(39)	100.000000	0	2,115,442	2,115,442
Total:		100.000000	0	2,115,442	2,115,442
BCL Aviation, LLC					
1. St. Louis	(96)	100.000000	0	101,209	101,209
Total:		100.000000	0	101,209	101,209
Bernard Bargfrede Trust					
1. Saline	(97)	100.000000	0	91,280	91,280
Total:		100.000000	0	91,280	91,280
Big River Aviation, LLC					
1. St. Louis	(96)	100.000000	0	28,058	28,058
Total:		100.000000	0	28,058	28,058

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
BKA Leasing					
1. Dunklin	(35)	100.000000	0	115,045	115,045
Total:		<u>100.000000</u>	<u>0</u>	<u>115,045</u>	<u>115,045</u>
Blue Pearl Aviation, LLC					
1. St. Louis	(96)	100.000000	0	198,415	198,415
Total:		<u>100.000000</u>	<u>0</u>	<u>198,415</u>	<u>198,415</u>
BNAB Air LLC					
1. St. Louis	(96)	100.000000	0	149,697	149,697
Total:		<u>100.000000</u>	<u>0</u>	<u>149,697</u>	<u>149,697</u>
BNB Aviation LLC					
1. St. Louis	(96)	100.000000	0	21,645	21,645
Total:		<u>100.000000</u>	<u>0</u>	<u>21,645</u>	<u>21,645</u>
BNV Enterprises, LLC					
1. St. Louis	(96)	100.000000	0	153,030	153,030
Total:		<u>100.000000</u>	<u>0</u>	<u>153,030</u>	<u>153,030</u>
Bold Access, LLC.					
1. Clay	(24)	100.000000	0	157,445	157,445
Total:		<u>100.000000</u>	<u>0</u>	<u>157,445</u>	<u>157,445</u>
Bonanza A36, LLC					
1. St. Louis	(96)	100.000000	0	28,400	28,400
Total:		<u>100.000000</u>	<u>0</u>	<u>28,400</u>	<u>28,400</u>
Bonanza Flight, LLC					
1. St. Louis	(96)	100.000000	0	40,201	40,201
Total:		<u>100.000000</u>	<u>0</u>	<u>40,201</u>	<u>40,201</u>
BriCal Enterprises, LLC					
1. Jackson	(48)	100.000000	0	13,142	13,142
Total:		<u>100.000000</u>	<u>0</u>	<u>13,142</u>	<u>13,142</u>
Bruckel Air, LLC					
1. St. Louis	(96)	100.000000	0	105,113	105,113
Total:		<u>100.000000</u>	<u>0</u>	<u>105,113</u>	<u>105,113</u>
Burcham Rentals, Inc					
1. Callaway	(14)	100.000000	0	825,916	825,916
Total:		<u>100.000000</u>	<u>0</u>	<u>825,916</u>	<u>825,916</u>
CA Leasing Corporation					
1. St. Louis	(96)	100.000000	0	212,263	212,263
Total:		<u>100.000000</u>	<u>0</u>	<u>212,263</u>	<u>212,263</u>

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Caleres, Inc					
1. St. Louis	(96)	100.000000	0	66,700	66,700
Total:		100.000000	0	66,700	66,700
CDP Aviation, LLP					
1. Greene	(39)	100.000000	0	915,664	915,664
Total:		100.000000	0	915,664	915,664
Centurion Investments, Inc dba AVMATS					
1. St. Louis	(96)	100.000000	0	21,980	21,980
Total:		100.000000	0	21,980	21,980
Cequel III					
1. St. Louis	(96)	100.000000	0	359,508	359,508
Total:		100.000000	0	359,508	359,508
Cirrus Skies, LLC					
1. St. Louis	(96)	100.000000	0	12,435	12,435
Total:		100.000000	0	12,435	12,435
Cirrus Wings, LLC					
1. Callaway	(14)	100.000000	0	70,319	70,319
Total:		100.000000	0	70,319	70,319
Citation 2017, LLC					
1. St. Louis	(96)	100.000000	0	234,805	234,805
Total:		100.000000	0	234,805	234,805
CJ2 Holdings, LLC					
1. St. Louis	(96)	100.000000	0	191,118	191,118
Total:		100.000000	0	191,118	191,118
Clear Horizon Investments, LLC					
1. Clay	(24)	100.000000	0	213,941	213,941
Total:		100.000000	0	213,941	213,941
CMS Fleet LLC					
1. Clay	(24)	100.000000	0	314,150	314,150
Total:		100.000000	0	314,150	314,150
Cohasp Aero Ventures LLC					
1. Clay	(24)	100.000000	0	270,423	270,423
Total:		100.000000	0	270,423	270,423
Columbus Capital Partners, LLC					
1. St. Louis	(96)	100.000000	0	97,651	97,651
Total:		100.000000	0	97,651	97,651

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Com Air, LLC					
1. Scott	(100)	100.000000	0	7,915	7,915
Total:		<u>100.000000</u>	<u>0</u>	<u>7,915</u>	<u>7,915</u>
Connell Blue LLC					
1. Laclede	(53)	100.000000	0	589,161	589,161
Total:		<u>100.000000</u>	<u>0</u>	<u>589,161</u>	<u>589,161</u>
Crader Distributing Company					
1. Scott	(100)	100.000000	0	59,052	59,052
Total:		<u>100.000000</u>	<u>0</u>	<u>59,052</u>	<u>59,052</u>
Craig L. Puder					
1. Platte	(83)	100.000000	0	45,507	45,507
Total:		<u>100.000000</u>	<u>0</u>	<u>45,507</u>	<u>45,507</u>
Cricket Creek, LLC					
1. Greene	(39)	100.000000	0	213,231	213,231
Total:		<u>100.000000</u>	<u>0</u>	<u>213,231</u>	<u>213,231</u>
CURO Group, LLC					
1. St. Louis	(96)	100.000000	0	120,042	120,042
Total:		<u>100.000000</u>	<u>0</u>	<u>120,042</u>	<u>120,042</u>
Curran Aviation LLC					
1. Clay	(24)	100.000000	0	883,242	883,242
Total:		<u>100.000000</u>	<u>0</u>	<u>883,242</u>	<u>883,242</u>
CWA, LLC					
1. St. Louis	(96)	100.000000	0	340,205	340,205
Total:		<u>100.000000</u>	<u>0</u>	<u>340,205</u>	<u>340,205</u>
Dauphin Island Air, LLC					
1. St. Louis	(96)	100.000000	0	45,708	45,708
Total:		<u>100.000000</u>	<u>0</u>	<u>45,708</u>	<u>45,708</u>
Dorf Air Leasing, LLC					
1. St. Louis	(96)	100.000000	0	124,348	124,348
Total:		<u>100.000000</u>	<u>0</u>	<u>124,348</u>	<u>124,348</u>
Dreams3, LLC					
1. St. Louis	(96)	100.000000	0	371,929	371,929
Total:		<u>100.000000</u>	<u>0</u>	<u>371,929</u>	<u>371,929</u>
Drury Development Corporation					
1. St. Louis	(96)	100.000000	0	341,354	341,354
Total:		<u>100.000000</u>	<u>0</u>	<u>341,354</u>	<u>341,354</u>

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
DSC Leasing, LLC					
1. St. Louis	(96)	100.000000	0	163,327	163,327
Total:		100.000000	0	163,327	163,327
DSW Development Corporation					
1. Scott	(100)	100.000000	0	116,664	116,664
Total:		100.000000	0	116,664	116,664
Dynamic Aviation 2, LLC					
1. St. Louis	(96)	100.000000	0	26,877	26,877
Total:		100.000000	0	26,877	26,877
Ecoair, LLC					
1. St. Louis	(96)	100.000000	0	372,564	372,564
Total:		100.000000	0	372,564	372,564
Emerson Electric Company					
1. St. Louis	(96)	100.000000	0	1,230,884	1,230,884
Total:		100.000000	0	1,230,884	1,230,884
Endless Horizons, LLC					
1. Boone	(10)	100.000000	0	373,934	373,934
Total:		100.000000	0	373,934	373,934
Enterprise Holdings, Inc					
1. St. Louis	(96)	100.000000	0	2,205,871	2,205,871
Total:		100.000000	0	2,205,871	2,205,871
Executive AirShare					
1. Clay	(24)	100.000000	0	967,162	967,162
Total:		100.000000	0	967,162	967,162
Farmview, LLC					
1. St. Louis	(96)	100.000000	0	95,062	95,062
Total:		100.000000	0	95,062	95,062
FD Air, LLC					
1. Clay	(24)	100.000000	0	191,184	191,184
Total:		100.000000	0	191,184	191,184
Ferrell Mobile Homes, Inc					
1. Scott	(100)	100.000000	0	76,566	76,566
Total:		100.000000	0	76,566	76,566
Five Delta Alpha, LLC					
1. Clay	(24)	100.000000	0	450,211	450,211
Total:		100.000000	0	450,211	450,211

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Flaming Arrow Enterprises, Inc					
1. St. Louis	(96)	100.000000	0	21,147	21,147
Total:		100.000000	0	21,147	21,147
Forvis Mazars, LLP					
1. Greene	(39)	100.000000	0	480,844	480,844
Total:		100.000000	0	480,844	480,844
Foxtrot Aviation LLC					
1. Callaway	(14)	100.000000	0	31,530	31,530
Total:		100.000000	0	31,530	31,530
Foxtrot Transportation, LLC					
1. St. Louis	(96)	100.000000	0	52,911	52,911
Total:		100.000000	0	52,911	52,911
Frontenac Properties, Inc					
1. St. Louis	(96)	100.000000	0	917,913	917,913
Total:		100.000000	0	917,913	917,913
Gibbs Technology Company					
1. St. Louis	(96)	100.000000	0	481,210	481,210
Total:		100.000000	0	481,210	481,210
Ginnaire Rental, Inc					
1. St. Louis	(96)	100.000000	0	427,938	427,938
Total:		100.000000	0	427,938	427,938
GMAN Air, LLC					
1. St. Louis	(96)	100.000000	0	14,305	14,305
Total:		100.000000	0	14,305	14,305
GMMK, LLC					
1. Clay	(24)	100.000000	0	163,048	163,048
Total:		100.000000	0	163,048	163,048
Golf Tango Capital, Inc.					
1. St. Louis	(96)	100.000000	0	60,502	60,502
Total:		100.000000	0	60,502	60,502
Great Southern Bank					
1. Greene	(39)	100.000000	0	533,012	533,012
Total:		100.000000	0	533,012	533,012
H750 LLC					
1. Clay	(24)	100.000000	0	128,323	128,323
Total:		100.000000	0	128,323	128,323

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Hallmark Cards, Inc					
1. Clay	(24)	100.000000	0	212,263	212,263
Total:		100.000000	0	212,263	212,263
Hammer and Steel, Inc					
1. St. Louis	(96)	100.000000	0	101,986	101,986
Total:		100.000000	0	101,986	101,986
Harbour Group Industries					
1. St. Louis	(96)	100.000000	0	97,361	97,361
Total:		100.000000	0	97,361	97,361
HBR Trust					
1. Jackson	(48)	100.000000	0	149,090	149,090
Total:		100.000000	0	149,090	149,090
Helicopter 2019, LLC					
1. St. Charles	(92)	100.000000	0	995,519	995,519
Total:		100.000000	0	995,519	995,519
Helicopter, LLC					
1. St. Louis	(96)	100.000000	0	685,060	685,060
Total:		100.000000	0	685,060	685,060
Hotel Foxtrot Logistics, LLC.					
1. Stone	(104)	100.000000	0	278,267	278,267
Total:		100.000000	0	278,267	278,267
Hurst Aviation, LLC					
1. Scott	(100)	100.000000	0	12,942	12,942
Total:		100.000000	0	12,942	12,942
J & AK Aviation					
1. Clay	(24)	100.000000	0	301,602	301,602
Total:		100.000000	0	301,602	301,602
J.A. Peterson Enterprises, Inc.					
1. Jackson	(48)	100.000000	0	10,703	10,703
Total:		100.000000	0	10,703	10,703
Jack Henry & Associates, Inc					
1. Barry	(5)	100.000000	0	1,943,811	1,943,811
Total:		100.000000	0	1,943,811	1,943,811
Jagger 4, LLC					
1. St. Louis	(96)	100.000000	0	295,333	295,333
Total:		100.000000	0	295,333	295,333

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
JB76, LLC					
1. Boone	(10)	100.000000	0	315,789	315,789
Total:		100.000000	0	315,789	315,789
JCA Aviation, LLC - St. Louis					
1. St. Louis	(96)	100.000000	0	41,667	41,667
Total:		100.000000	0	41,667	41,667
JDM Aviation, LLC					
1. Linn	(58)	100.000000	0	95,173	95,173
Total:		100.000000	0	95,173	95,173
JDR Investments, LLC					
1. Jasper	(49)	100.000000	0	59,349	59,349
Total:		100.000000	0	59,349	59,349
JoJi Aviation, LLC					
1. St. Louis	(96)	100.000000	0	1,535,267	1,535,267
Total:		100.000000	0	1,535,267	1,535,267
JSJ, LLC					
1. St. Louis	(96)	100.000000	0	56,500	56,500
Total:		100.000000	0	56,500	56,500
JTA Leasing and Sales LLC					
1. St. Louis	(96)	100.000000	0	45,618	45,618
Total:		100.000000	0	45,618	45,618
Kansas City Life Insurance Company					
1. Clay	(24)	100.000000	0	1,094,691	1,094,691
Total:		100.000000	0	1,094,691	1,094,691
Kilo Charlie Holdings, LLC					
1. Clay	(24)	100.000000	0	88,048	88,048
Total:		100.000000	0	88,048	88,048
Kraemericaair LLC					
1. St. Louis	(96)	100.000000	0	63,242	63,242
Total:		100.000000	0	63,242	63,242
L & P Transportation, LLC					
1. Jasper	(49)	100.000000	0	20,487	20,487
Total:		100.000000	0	20,487	20,487
Lockton Enterprises, Inc					
1. Clay	(24)	100.000000	0	1,299,902	1,299,902
Total:		100.000000	0	1,299,902	1,299,902

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Loren Cook Company					
1. Greene	(39)	100.000000	0	1,196,513	1,196,513
Total:		<u>100.000000</u>	<u>0</u>	<u>1,196,513</u>	<u>1,196,513</u>
M M X, LLC					
1. Clay	(24)	100.000000	0	61,736	61,736
Total:		<u>100.000000</u>	<u>0</u>	<u>61,736</u>	<u>61,736</u>
M2MO, LLC					
1. St. Louis	(96)	100.000000	0	238,103	238,103
Total:		<u>100.000000</u>	<u>0</u>	<u>238,103</u>	<u>238,103</u>
Maple Holdings, LLC					
1. Clay	(24)	100.000000	0	392,552	392,552
Total:		<u>100.000000</u>	<u>0</u>	<u>392,552</u>	<u>392,552</u>
Mark L. Dake, DDS, MSD, PC					
1. Howell	(46)	100.000000	0	67,727	67,727
Total:		<u>100.000000</u>	<u>0</u>	<u>67,727</u>	<u>67,727</u>
Martin Endeavors, LLC					
1. St. Louis	(96)	100.000000	0	68,161	68,161
Total:		<u>100.000000</u>	<u>0</u>	<u>68,161</u>	<u>68,161</u>
Massman Construction Co					
1. Clay	(24)	100.000000	0	155,310	155,310
Total:		<u>100.000000</u>	<u>0</u>	<u>155,310</u>	<u>155,310</u>
Matt McClean					
1. Greene	(39)	100.000000	0	30,000	30,000
Total:		<u>100.000000</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
MCC Corvallis, LLC					
1. St. Louis	(96)	100.000000	0	392,121	392,121
Total:		<u>100.000000</u>	<u>0</u>	<u>392,121</u>	<u>392,121</u>
MEC Aviation, LLC					
1. St. Louis	(96)	100.000000	0	24,740	24,740
Total:		<u>100.000000</u>	<u>0</u>	<u>24,740</u>	<u>24,740</u>
MEM Assets, LLC					
1. Clay	(24)	100.000000	0	98,641	98,641
Total:		<u>100.000000</u>	<u>0</u>	<u>98,641</u>	<u>98,641</u>
MHS 3-2-1 Go, LLC					
1. St. Louis	(96)	100.000000	0	209,906	209,906
Total:		<u>100.000000</u>	<u>0</u>	<u>209,906</u>	<u>209,906</u>

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Michael Barton					
1. St. Louis	(96)	100.000000	0	22,314	22,314
Total:		100.000000	0	22,314	22,314
Mistwood Air 1, LLC					
1. Camden	(15)	100.000000	0	107,069	107,069
Total:		100.000000	0	107,069	107,069
Mistwood Holdings, LLC					
1. Camden	(15)	100.000000	0	69,075	69,075
Total:		100.000000	0	69,075	69,075
MITC Aviation, Inc					
1. Clay	(24)	100.000000	0	46,850	46,850
Total:		100.000000	0	46,850	46,850
MO-AZ, LLC					
1. St. Louis	(96)	100.000000	0	68,054	68,054
Total:		100.000000	0	68,054	68,054
Monarch Air Services, LLC					
1. St. Louis	(96)	100.000000	0	42,188	42,188
Total:		100.000000	0	42,188	42,188
Mortgage Research Center, LLC					
1. Boone	(10)	100.000000	0	823,216	823,216
Total:		100.000000	0	823,216	823,216
Mosby Group, LLC					
1. Clay	(24)	100.000000	0	57,291	57,291
Total:		100.000000	0	57,291	57,291
Murphy Hoffman Company					
1. Clay	(24)	100.000000	0	1,255,778	1,255,778
Total:		100.000000	0	1,255,778	1,255,778
N16W LLC					
1. Clay	(24)	100.000000	0	571,878	571,878
Total:		100.000000	0	571,878	571,878
N560PG XLS, LLC					
1. Greene	(39)	100.000000	0	190,787	190,787
Total:		100.000000	0	190,787	190,787
N58HT, LLC					
1. St. Louis	(96)	100.000000	0	18,553	18,553
Total:		100.000000	0	18,553	18,553

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
N869DL, LLC					
1. Clay	(24)	100.000000	0	336,628	336,628
Total:		100.000000	0	336,628	336,628
National Beef Packing Company, LLC.					
1. Platte	(83)	100.000000	0	1,200,169	1,200,169
Total:		100.000000	0	1,200,169	1,200,169
National Cart Company, LLC					
1. St. Louis	(96)	100.000000	0	160,735	160,735
Total:		100.000000	0	160,735	160,735
Natoli Aviation, LLC					
1. St. Louis	(96)	100.000000	0	41,629	41,629
Total:		100.000000	0	41,629	41,629
Nestle Purina PetCare Company					
1. St. Louis	(96)	100.000000	0	5,711,250	5,711,250
Total:		100.000000	0	5,711,250	5,711,250
New Prime, Inc					
1. Greene	(39)	100.000000	0	665,688	665,688
Total:		100.000000	0	665,688	665,688
Nower 1, LLC					
1. St. Louis	(96)	100.000000	0	134,048	134,048
Total:		100.000000	0	134,048	134,048
NPG Management, LLC					
1. Platte	(83)	100.000000	0	158,970	158,970
Total:		100.000000	0	158,970	158,970
NSD Air LLC					
1. St. Louis	(96)	100.000000	0	41,817	41,817
Total:		100.000000	0	41,817	41,817
Nuage Nine, LLC					
1. St. Louis	(96)	100.000000	0	138,767	138,767
Total:		100.000000	0	138,767	138,767
O'Reilly II Aviation, Inc					
1. Greene	(39)	100.000000	0	176,848	176,848
Total:		100.000000	0	176,848	176,848
Overstreet Investments, Inc. (COOPER)					
1. Cooper	(27)	100.000000	0	133,454	133,454
Total:		100.000000	0	133,454	133,454

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Overstreet Investments, Inc. (HOWARD COUNTY)					
1. Howard	(45)	100.000000	0	681,500	681,500
Total:		100.000000	0	681,500	681,500
Ozark Air Services, LLC					
1. Greene	(39)	100.000000	0	413,800	413,800
Total:		100.000000	0	413,800	413,800
PCJ, LLC					
1. Clay	(24)	100.000000	0	57,291	57,291
Total:		100.000000	0	57,291	57,291
PF Aviation, LLC					
1. Jasper	(49)	100.000000	0	220,856	220,856
Total:		100.000000	0	220,856	220,856
PFS Capital, LLC					
1. Clay	(24)	100.000000	0	1,550,084	1,550,084
Total:		100.000000	0	1,550,084	1,550,084
Phantom Five, Inc					
1. St. Louis	(96)	100.000000	0	15,947	15,947
Total:		100.000000	0	15,947	15,947
Post Foods, LLC					
1. St. Louis	(96)	100.000000	0	958,186	958,186
Total:		100.000000	0	958,186	958,186
Productivity Strategies, LLC					
1. Clay	(24)	100.000000	0	14,016	14,016
Total:		100.000000	0	14,016	14,016
R & R Investment Holdings, LLC					
1. St. Louis	(96)	100.000000	0	91,529	91,529
Total:		100.000000	0	91,529	91,529
RE Transport, LLC					
1. St. Louis	(96)	100.000000	0	105,953	105,953
Total:		100.000000	0	105,953	105,953
Refreshed 1001, LLC					
1. St. Louis	(96)	100.000000	0	664,091	664,091
Total:		100.000000	0	664,091	664,091
Rex Industrial Corporation					
1. St. Louis	(96)	100.000000	0	344,440	344,440
Total:		100.000000	0	344,440	344,440

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
RFO, LLC					
1. Clay	(24)	100.000000	0	33,429	33,429
Total:		100.000000	0	33,429	33,429
IRIE HOLDINGS LLC					
1. St. Louis	(96)	100.000000	0	455,388	455,388
Total:		100.000000	0	455,388	455,388
Roeslein & Associates, Inc					
1. St. Louis	(96)	100.000000	0	720,497	720,497
Total:		100.000000	0	720,497	720,497
Romeo Juliet Whiskey, LLC					
1. St. Louis	(96)	100.000000	0	33,698	33,698
Total:		100.000000	0	33,698	33,698
RTS Administrative Service, Inc					
1. Clay	(24)	100.000000	0	789,247	789,247
Total:		100.000000	0	789,247	789,247
Sansone Law Aviation, LLC					
1. St. Louis	(96)	100.000000	0	132,300	132,300
Total:		100.000000	0	132,300	132,300
SBM Management Services LP					
1. St. Louis	(96)	100.000000	0	191,941	191,941
Total:		100.000000	0	191,941	191,941
Serenity Aero, LLC					
1. Scott	(100)	100.000000	0	56,678	56,678
Total:		100.000000	0	56,678	56,678
Shamrock Air, LLC					
1. St. Louis	(96)	100.000000	0	265,033	265,033
Total:		100.000000	0	265,033	265,033
ShannAir, LLC					
1. St. Louis	(96)	100.000000	0	96,665	96,665
Total:		100.000000	0	96,665	96,665
Shloka Trust II (WF/02-15-08)					
1. St. Louis	(96)	100.000000	0	427,461	427,461
Total:		100.000000	0	427,461	427,461
Sierra Aviation, Inc					
1. Clay	(24)	100.000000	0	631,290	631,290
Total:		100.000000	0	631,290	631,290

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Sky High Aviation STL, LLC					
1. St. Louis	(96)	100.000000	0	88,919	88,919
Total:		100.000000	0	88,919	88,919
Somax, LLC					
1. Butler	(12)	100.000000	0	1,245,951	1,245,951
Total:		100.000000	0	1,245,951	1,245,951
Southwestern Jet, Inc					
1. St. Louis	(96)	100.000000	0	850,698	850,698
Total:		100.000000	0	850,698	850,698
Spearfish, LLC					
1. St. Louis	(96)	100.000000	0	61,972	61,972
Total:		100.000000	0	61,972	61,972
Spectre Aviation, LLC					
1. Dunklin	(35)	100.000000	0	127,565	127,565
Total:		100.000000	0	127,565	127,565
Spirit Flyers, Inc					
1. St. Louis	(96)	100.000000	0	50,267	50,267
Total:		100.000000	0	50,267	50,267
Spirit Travel Air, LLC					
1. St. Louis	(96)	100.000000	0	48,558	48,558
Total:		100.000000	0	48,558	48,558
SSH Aero LLC					
1. St. Louis	(96)	100.000000	0	23,190	23,190
Total:		100.000000	0	23,190	23,190
St. Charles Flying Service, Inc					
1. St. Charles	(92)	100.000000	0	14,708	14,708
Total:		100.000000	0	14,708	14,708
Sterling LIHTC, LLC					
1. Butler	(12)	100.000000	0	729,281	729,281
Total:		100.000000	0	729,281	729,281
Steward Financial Holdings					
1. Greene	(39)	100.000000	0	499,055	499,055
Total:		100.000000	0	499,055	499,055
STL Aircraft Partners LLC					
1. St. Louis	(96)	100.000000	0	9,400	9,400
Total:		100.000000	0	9,400	9,400

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Stonex Group Inc					
1. Clay	(24)	100.000000	0	461,939	461,939
Total:		100.000000	0	461,939	461,939
TAB Acquisitions, LLC					
1. St. Louis	(96)	100.000000	0	169,974	169,974
Total:		100.000000	0	169,974	169,974
TAMKO Building Products, LLC					
1. Jasper	(49)	100.000000	0	513,312	513,312
Total:		100.000000	0	513,312	513,312
TES Turbine, LLC					
1. St. Louis	(96)	100.000000	0	172,933	172,933
Total:		100.000000	0	172,933	172,933
The Argo, LLC					
1. Scott	(100)	100.000000	0	21,561	21,561
Total:		100.000000	0	21,561	21,561
The Boeing Company c/o PwC US Tax LLP					
1. St. Louis	(96)	100.000000	0	1,995,469	1,995,469
Total:		100.000000	0	1,995,469	1,995,469
Tiger Takeoff LLC					
1. Boone	(10)	100.000000	0	412,378	412,378
Total:		100.000000	0	412,378	412,378
TLG Aviation II, LLC					
1. St. Louis	(96)	100.000000	0	772,062	772,062
Total:		100.000000	0	772,062	772,062
TM Aviation, LLC					
1. Clay	(24)	100.000000	0	207,887	207,887
Total:		100.000000	0	207,887	207,887
TPC Aviation LLC					
1. St. Louis	(96)	100.000000	0	528,671	528,671
Total:		100.000000	0	528,671	528,671
Tradebot Systems, Inc					
1. Clay	(24)	100.000000	0	229,066	229,066
Total:		100.000000	0	229,066	229,066
Travers 6, LLC					
1. St. Louis	(96)	100.000000	0	223,231	223,231
Total:		100.000000	0	223,231	223,231

State Tax Commission Annual Report - 2025

County Name	County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Triangle Real Estate					
1. St. Louis	(96)	100.000000	0	240,233	240,233
Total:		100.000000	0	240,233	240,233
TSC Aircraft, LLC					
1. St. Louis	(96)	100.000000	0	319,403	319,403
Total:		100.000000	0	319,403	319,403
Twin Creek Aviation, LLC					
1. St. Louis	(96)	100.000000	0	501,649	501,649
Total:		100.000000	0	501,649	501,649
VIA-560VX, LLC					
1. Clay	(24)	100.000000	0	523,333	523,333
Total:		100.000000	0	523,333	523,333
Visionary Air LLC					
1. Boone	(10)	100.000000	0	1,387,632	1,387,632
Total:		100.000000	0	1,387,632	1,387,632
VON B, LLC					
1. Callaway	(14)	100.000000	0	192,169	192,169
Total:		100.000000	0	192,169	192,169
Ward O'Hara Companies, LLC					
1. Clay	(24)	100.000000	0	201,272	201,272
Total:		100.000000	0	201,272	201,272
Wildcat Aviation, LLC					
1. St. Louis	(96)	100.000000	0	315,849	315,849
Total:		100.000000	0	315,849	315,849
William Ragsdale Company					
1. Jackson	(48)	100.000000	0	75,608	75,608
Total:		100.000000	0	75,608	75,608
Williams Marketing Services, Inc					
1. Jasper	(49)	100.000000	0	507,934	507,934
Total:		100.000000	0	507,934	507,934
WKC Corporation					
1. St. Louis	(96)	100.000000	0	564,058	564,058
Total:		100.000000	0	564,058	564,058

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Centrally Assessed Private Car (CAPCC) Companies						
1.	Adair	(1)	0.272813	0	197,430	197,430
2.	Andrew	(2)	0.277355	0	200,717	200,717
3.	Atchison	(3)	0.657851	0	476,076	476,076
4.	Audrain	(4)	1.885376	0	1,364,415	1,364,415
5.	Barry	(5)	1.055180	0	763,616	763,616
6.	Barton	(6)	1.709557	0	1,237,178	1,237,178
7.	Bates	(7)	1.746164	0	1,263,669	1,263,669
8.	Boone	(10)	0.478024	0	345,938	345,938
9.	Buchanan	(11)	0.742287	0	537,180	537,180
10.	Butler	(12)	1.235541	0	894,140	894,140
11.	Caldwell	(13)	1.239549	0	897,041	897,041
12.	Camden	(15)	0.127188	0	92,044	92,044
13.	Cape Girardeau	(16)	1.071479	0	775,411	775,411
14.	Carroll	(17)	2.546166	0	1,842,617	1,842,617
15.	Cass	(19)	1.689250	0	1,222,482	1,222,482
16.	Chariton	(21)	1.417238	0	1,025,632	1,025,632
17.	Christian	(22)	0.209486	0	151,602	151,602
18.	Clark	(23)	0.826188	0	597,898	597,898
19.	Clay	(24)	3.429268	0	2,481,703	2,481,703
20.	Cole	(26)	1.037010	0	750,467	750,467
21.	Cooper	(27)	1.059188	0	766,516	766,516
22.	Crawford	(28)	0.694457	0	502,567	502,567
23.	Dade	(29)	0.781832	0	565,799	565,799
24.	Daviess	(31)	0.280027	0	202,651	202,651
25.	Dunklin	(35)	0.461457	0	333,949	333,949
26.	Franklin	(36)	1.989317	0	1,439,636	1,439,636
27.	Gasconade	(37)	0.421644	0	305,137	305,137
28.	Greene	(39)	1.614433	0	1,168,338	1,168,338
29.	Grundy	(40)	1.086175	0	786,047	786,047
30.	Henry	(42)	0.513027	0	371,269	371,269
31.	Holt	(44)	1.249703	0	904,389	904,389
32.	Howard	(45)	0.379159	0	274,391	274,391
33.	Howell	(46)	1.055447	0	763,809	763,809
34.	Iron	(47)	0.861191	0	623,230	623,230
35.	Jackson	(48)	4.140024	0	2,996,066	2,996,066
36.	Jasper	(49)	2.526927	0	1,828,695	1,828,695
37.	Jefferson	(50)	1.855716	0	1,342,951	1,342,951
38.	Johnson	(51)	0.955514	0	691,489	691,489
39.	Knox	(52)	0.468672	0	339,170	339,170
40.	Laclede	(53)	0.902875	0	653,395	653,395
41.	Lafayette	(54)	1.978629	0	1,431,901	1,431,901
42.	Lawrence	(55)	1.566070	0	1,133,338	1,133,338
43.	Lewis	(56)	0.574751	0	415,938	415,938
44.	Lincoln	(57)	0.557383	0	403,369	403,369
45.	Linn	(58)	0.844625	0	611,241	611,241
46.	Livingston	(59)	0.967003	0	699,804	699,804
47.	McDonald	(60)	0.560055	0	405,302	405,302
48.	Macon	(61)	1.864267	0	1,349,139	1,349,139

State Tax Commission Annual Report - 2025

County Name		County Number	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value
Centrally Assessed Private Car (CAPCC) Companies						
49.	Marion	(64)	1.384907	0	1,002,234	1,002,234
50.	Mercer	(65)	0.577156	0	417,678	417,678
51.	Moniteau	(68)	1.030330	0	745,633	745,633
52.	Monroe	(69)	1.202408	0	870,162	870,162
53.	Montgomery	(70)	0.681365	0	493,092	493,092
54.	Morgan	(71)	0.177422	0	128,397	128,397
55.	New Madrid	(72)	1.614166	0	1,168,145	1,168,145
56.	Newton	(73)	1.756585	0	1,271,211	1,271,211
57.	Oregon	(75)	0.381297	0	275,938	275,938
58.	Osage	(76)	0.635673	0	460,026	460,026
59.	Pemiscot	(78)	0.719574	0	520,744	520,744
60.	Perry	(79)	0.938947	0	679,500	679,500
61.	Pettis	(80)	0.693389	0	501,794	501,794
62.	Phelps	(81)	0.844358	0	611,047	611,047
63.	Pike	(82)	1.624854	0	1,175,880	1,175,880
64.	Platte	(83)	0.989983	0	716,434	716,434
65.	Pulaski	(85)	0.842220	0	609,500	609,500
66.	Putnam	(86)	0.392787	0	284,253	284,253
67.	Ralls	(87)	0.743623	0	538,147	538,147
68.	Randolph	(88)	1.607219	0	1,163,117	1,163,117
69.	Ray	(89)	2.540555	0	1,838,557	1,838,557
70.	St. Charles	(92)	1.608555	0	1,164,084	1,164,084
71.	St. Clair	(93)	0.161123	0	116,602	116,602
72.	St. Francois	(94)	1.034071	0	748,340	748,340
73.	Ste. Genevieve	(95)	1.379563	0	998,366	998,366
74.	St. Louis	(96)	2.549372	0	1,844,938	1,844,938
75.	Saline	(97)	1.933205	0	1,399,028	1,399,028
76.	Scotland	(99)	0.270408	0	195,690	195,690
77.	Scott	(100)	0.997731	0	722,042	722,042
78.	Shelby	(102)	0.655980	0	474,722	474,722
79.	Stoddard	(103)	1.725055	0	1,248,393	1,248,393
80.	Stone	(104)	0.700603	0	507,015	507,015
81.	Sullivan	(105)	0.491918	0	355,993	355,993
82.	Taney	(106)	0.491918	0	355,993	355,993
83.	Texas	(107)	0.469474	0	339,750	339,750
84.	Vernon	(108)	2.536279	0	1,835,463	1,835,463
85.	Warren	(109)	0.486842	0	352,319	352,319
86.	Washington	(110)	1.247298	0	902,649	902,649
87.	Wayne	(111)	0.864131	0	625,357	625,357
88.	Webster	(112)	1.304479	0	944,030	944,030
89.	Wright	(114)	0.740951	0	536,213	536,213
90.	St. Louis City	(115)	1.109689	0	803,063	803,063
Total:			100.000000	0	72,368,321	72,368,321

State Tax Commission Annual Report - 2025

TABLE III

Total assessed valuations on January 1, 2025, for the purpose of 2025 taxes on real and tangible personal property, inclusive of Centrally Assessed Companies, for each county, respectively, and recapitulation for the State of Missouri.

Total values may not sum due to rounding. Assessed valuations are as of December 31, 2025.

State Tax Commission Annual Report - 2025

Adair County

County Number: 1

1. Residential	78,467,860
2. Agricultural	13,795,320
3. Commercial	145,745,054
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	238,008,234
6. Residential	121,422,730
7. Agricultural	284,180
8. Commercial	51,670,645
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	173,377,555
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	411,385,789
12. Horses, Mares, Geldings, Asses, Jennets and Mules	7,766
13. Cattle	1,018,695
14. Hogs	407
15. Sheep and Goats	13,992
16. Poultry	10,183
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,051,043
19. Farm Machinery	5,597,410
20. Vehicles Including Recreational Vehicles	65,690,780
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	169,570
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	119,370
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	29,890,232
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	101,467,362
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	102,518,405
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	513,904,194

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Ameren Transmission Company of Illinois		11,632,642	0	11,632,642
2. Union Electric Company dba Ameren Missouri		19,146,600	1,900,865	21,047,465
3. BP Midwest Product Pipelines Holdings LLC		425,183	1,913	427,096
4. Mid-America Pipeline Company, LLC		1,069,281	9,322	1,078,603
5. Sinclair Transportation Company		19,809	3,002	22,811
6. BNSF Railway Company		3,979,153	1,330,955	5,310,108
7. Bluebird Media Network, LLC		0	91,455	91,455
8. Mark Twain Communications Company		14,545	12,680	27,225
9. Missouri Network Alliance, LLC		227,103	185,120	412,223
10. Socket Telecom, LLC		105,025	27,436	132,461
11. AT&T Wireline Holdings, LLC		462,080	419,534	881,614
12. Brightspeed of East Missouri, LLC		94,286	20,359	114,645
13. Mark Twain Rural Telephone Company		460,932	120,786	581,718
14. Northeast Missouri Rural Telephone		1,240,455	299,950	1,540,405
15. Air Evac EMS, Inc		0	478,183	478,183

Table III

State Tax Commission Annual Report - 2025

Adair County

County Number: 1

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Corporate Flight Management, Inc dba Contour Airlines	0	500,778	500,778
17. Centrally Assessed Private Car (CAPCC) Companies	0	197,430	197,430
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	38,877,094	5,599,768	44,476,862
TOTAL ASSESSED VALUATION FOR COUNTY			558,381,056

State Tax Commission Annual Report - 2025

Andrew County

County Number: 2

1. Residential	132,844,800
2. Agricultural	18,311,530
3. Commercial	13,715,281
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	164,871,611
6. Residential	61,677,200
7. Agricultural	156,230
8. Commercial	11,221,980
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	73,055,410
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	237,927,021
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,990
13. Cattle	488,030
14. Hogs	11,990
15. Sheep and Goats	7,200
16. Poultry	0
17. All Other Livestock	400
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	510,610
19. Farm Machinery	6,232,971
20. Vehicles Including Recreational Vehicles	78,924,395
21. Grain and Other Agricultural Crops	48,730
22. Manufactured Homes Used as Dwelling Units	278,070
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	84,200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	8,129,945
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	93,698,311
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	94,208,921
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	332,135,942

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	19,877,505	1,871,282	21,748,787
2.	Transource Missouri, LLC	7,282,387	0	7,282,387
3.	Buckeye Pipe Line Transportation, LLC	1,141,709	5,496	1,147,205
4.	Magellan Pipeline Company, LP	1,095,158	22,688	1,117,846
5.	BNSF Railway Company	4,045,407	1,353,116	5,398,523
6.	Bluebird Media Network, LLC	0	71,832	71,832
7.	CenturyLink Communications, LLC	15,719	27,939	43,658
8.	Missouri Network Alliance, LLC	271,231	221,090	492,321
9.	United Services, Inc	3,462,410	839,972	4,302,382
10.	AT&T Wireline Holdings, LLC	209,663	190,358	400,021
11.	Brightspeed of East Missouri, LLC	515,083	111,221	626,304
12.	Brightspeed of West Missouri, LLC	26,470	14,971	41,441
13.	Grand River Mutual Telephone Corporation	3,362	1,373	4,735
14.	Windstream Missouri, Inc	37,618	6,110	43,728

State Tax Commission Annual Report - 2025

Andrew County

County Number: 2

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	200,717	200,717
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	37,983,722	4,938,165	42,921,887
TOTAL ASSESSED VALUATION FOR COUNTY			375,057,829

State Tax Commission Annual Report - 2025

Atchison County

County Number: 3

1. Residential	14,797,000
2. Agricultural	28,636,748
3. Commercial	83,867,650
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	127,301,398
6. Residential	24,308,111
7. Agricultural	313,490
8. Commercial	9,220,001
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	33,841,602
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	161,143,000
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,190
13. Cattle	145,690
14. Hogs	275,421
15. Sheep and Goats	810
16. Poultry	60
17. All Other Livestock	1,610
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	424,781
19. Farm Machinery	16,682,733
20. Vehicles Including Recreational Vehicles	29,145,890
21. Grain and Other Agricultural Crops	306,150
22. Manufactured Homes Used as Dwelling Units	9,130
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	4,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	4,374,108
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	50,522,811
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	50,947,592
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	212,090,592

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	11,164,915	1,051,073	12,215,988
2.	Mid American Energy Company	1,695,003	77,792	1,772,795
3.	Buckeye Pipe Line Transportation, LLC	177,835	856	178,691
4.	BNSF Railway Company	9,595,176	3,209,414	12,804,590
5.	CenturyLink Communications, LLC	19,991	35,532	55,523
6.	Fiber Four	2,241	0	2,241
7.	First Fiber Corporation	24,429	6,338	30,767
8.	Brightspeed of West Missouri, LLC	395,668	223,788	619,456
9.	IAMO Communications, Inc	336,755	99,922	436,677
10.	Rock Port Telephone Company	615,219	350,106	965,325
11.	Centrally Assessed Private Car (CAPCC) Companies	0	476,076	476,076
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		24,027,232	5,530,897	29,558,129
TOTAL ASSESSED VALUATION FOR COUNTY				241,648,721

State Tax Commission Annual Report - 2025

Audrain County

County Number: 4

1. Residential	67,217,440
2. Agricultural	34,079,490
3. Commercial	61,700,015
4. Forest Croplands	270
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	162,997,215
6. Residential	84,765,890
7. Agricultural	350,470
8. Commercial	57,861,204
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	142,977,564
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	305,974,779
12. Horses, Mares, Geldings, Asses, Jennets and Mules	14,140
13. Cattle	714,183
14. Hogs	381,236
15. Sheep and Goats	26,600
16. Poultry	76,371
17. All Other Livestock	8
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,212,538
19. Farm Machinery	8,756,788
20. Vehicles Including Recreational Vehicles	76,972,650
21. Grain and Other Agricultural Crops	75,463
22. Manufactured Homes Used as Dwelling Units	259,670
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	83,300
24. Pollution Control Tools and Equipment	981,580
25. All Other Tangible Personal Property	55,085,080
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	142,214,531
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	143,427,069
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	449,401,848

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	16,072,658	1,595,686	17,668,344
2.	KPL Northern States, LLC	60,184	347	60,531
3.	Magellan Pipeline Company, LP	1,175,572	24,354	1,199,926
4.	NuStar Pipeline Operating Partnership, LP	142,292	14,964	157,256
5.	Platte Pipe Line Company, LLC	4,860,964	148,543	5,009,507
6.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	27,245,329	257,745	27,503,074
7.	Panhandle Eastern Pipe Line Company, LP	2,954,181	22,629	2,976,810
8.	Rockies Express Pipeline, LLC	14,358,481	35,982	14,394,463
9.	Kansas City Southern Railway Company	7,646,177	2,947,368	10,593,545
10.	Norfolk Southern Combined Railway	7,456,911	2,770,284	10,227,195
11.	Ozark Valley Railroad, Inc	60,194	55,314	115,508
12.	Air Link Rural Broadband, LLC	149,981	54,806	204,787
13.	Bluebird Media Network, LLC	0	352,859	352,859
14.	Callabyte Technology, LLC	16,447	1,369	17,816
15.	CenturyLink Communications, LLC	62,874	111,756	174,630

Table III

State Tax Commission Annual Report - 2025

Audrain County

County Number: 4

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Kingdom Telecommunications, Inc	1,057,227	204,327	1,261,554
17.	Missouri Network Alliance, LLC	169,747	138,367	308,114
18.	Sho-Me Technologies, LLC	10,913	6,189	17,102
19.	Socket Telecom, LLC	47,462	12,398	59,860
20.	Vero Fiber Networks, LLC	74,380	0	74,380
21.	AT&T Wireline Holdings, LLC	578,576	525,303	1,103,879
22.	Brightspeed of East Missouri, LLC	228,045	49,242	277,287
23.	Brightspeed of Missouri, LLC	304,311	172,117	476,428
24.	Farber Telephone Company	19,815	8,783	28,598
25.	New Florence Telephone Company	64,409	31,849	96,258
26.	Windstream Missouri, Inc	509,080	82,691	591,771
27.	Centrally Assessed Private Car (CAPCC) Companies	0	1,364,415	1,364,415
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		85,326,210	10,989,687	96,315,897
TOTAL ASSESSED VALUATION FOR COUNTY				545,717,745

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Audrain County has not followed the STC Order issued to the Board of Equalization on July 8, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Audrain County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Barry County

County Number: 5

1. Residential	265,326,599
2. Agricultural	27,824,455
3. Commercial	39,854,773
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	333,005,827
6. Residential	77,990,697
7. Agricultural	470,632
8. Commercial	76,817,077
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	155,278,406
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	488,284,233
12. Horses, Mares, Geldings, Asses, Jennets and Mules	13,630
13. Cattle	2,133,400
14. Hogs	695
15. Sheep and Goats	6,072
16. Poultry	1,474,763
17. All Other Livestock	11,449
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	3,640,009
19. Farm Machinery	2,333,486
20. Vehicles Including Recreational Vehicles	141,720,710
21. Grain and Other Agricultural Crops	1,052
22. Manufactured Homes Used as Dwelling Units	1,996,566
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	159,424
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	44,684,118
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	190,895,356
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	194,535,365
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	682,819,598

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	5,015,114	580,653	5,595,767
2.	Razorback, LLC	1,497,005	6,420	1,503,425
3.	Arkansas and Missouri Railroad Company	1,346,845	573,598	1,920,443
4.	BNSF Railway Company	2,428,024	812,130	3,240,154
5.	Barry Technology Services, LLC	4,355,233	0	4,355,233
6.	CenturyLink Communications, LLC	75,690	134,536	210,226
7.	Empire District Industries, Inc	283	225	508
8.	K-Powernet, LLC	116,003	25,810	141,813
9.	MCI Communications Services, LLC	23,331	53,693	77,024
10.	Missouri Network Alliance, LLC	31,304	25,517	56,821
11.	Ozark Fiber, LLC	367,741	0	367,741
12.	AT&T Wireline Holdings, LLC	218,853	198,702	417,555
13.	Brightspeed of East Missouri, LLC	55,619	12,010	67,629
14.	Brightspeed of Missouri, LLC	1,611,801	911,628	2,523,429
15.	Brightspeed of Northwest Arkansas, LLC	13,801	6,830	20,631

Table III

State Tax Commission Annual Report - 2025

Barry County

County Number: 5

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Windstream Missouri, Inc	670,758	108,953	779,711
17.	Jack Henry & Associates, Inc	0	1,943,811	1,943,811
18.	Centrally Assessed Private Car (CAPCC) Companies	0	763,616	763,616
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		17,827,405	6,158,132	23,985,537
TOTAL ASSESSED VALUATION FOR COUNTY				706,805,135

State Tax Commission Annual Report - 2025

Barton County

County Number: 6

1. Residential	44,238,880
2. Agricultural	19,561,740
3. Commercial	44,152,150
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	107,952,770
6. Residential	37,542,070
7. Agricultural	284,500
8. Commercial	26,169,100
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	63,995,670
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	171,948,440
12. Horses, Mares, Geldings, Asses, Jennets and Mules	8,772
13. Cattle	1,118,348
14. Hogs	298,080
15. Sheep and Goats	14,802
16. Poultry	60,509
17. All Other Livestock	3,222
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,503,733
19. Farm Machinery	8,951,900
20. Vehicles Including Recreational Vehicles	40,210,520
21. Grain and Other Agricultural Crops	83,635
22. Manufactured Homes Used as Dwelling Units	341,630
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	81,060
24. Pollution Control Tools and Equipment	1,190,130
25. All Other Tangible Personal Property	14,884,892
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	65,743,767
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	67,247,500
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	239,195,940

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	3,061,476	354,460	3,415,936
2.	Evergy Missouri West, Inc	3,697,785	348,112	4,045,897
3.	Magellan Pipeline Company, LP	2,042,679	42,317	2,084,996
4.	BNSF Railway Company	13,519,767	4,522,118	18,041,885
5.	Kansas City Southern Railway Company	1,572,414	606,118	2,178,532
6.	Missouri & Northern Arkansas Railroad	393,207	122,375	515,582
7.	CenturyLink Communications, LLC	45,459	80,802	126,261
8.	Empire District Industries, Inc	990	786	1,776
9.	K-Powernet, LLC	109,249	24,307	133,556
10.	MCI Communications Services, LLC	11,672	26,861	38,533
11.	Windstream KDL, Inc	5,829	6,086	11,915
12.	AT&T Wireline Holdings, LLC	437,935	397,612	835,547
13.	Brightspeed of East Missouri, LLC	187,099	40,400	227,499
14.	Craw-Kan Telephone Cooperative, Inc	60,249	10,481	70,730
15.	Windstream Missouri, Inc	184,233	29,925	214,158

Table III

State Tax Commission Annual Report - 2025

Barton County

County Number: 6

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Centrally Assessed Private Car (CAPCC) Companies	0	1,237,178	1,237,178
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	25,330,043	7,849,938	33,179,981
TOTAL ASSESSED VALUATION FOR COUNTY			272,375,921

State Tax Commission Annual Report - 2025

Bates County

County Number: 7

1. Residential	79,279,990
2. Agricultural	26,680,810
3. Commercial	21,321,051
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	127,281,851
6. Residential	45,389,550
7. Agricultural	167,240
8. Commercial	30,822,905
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	76,379,695
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	203,661,546
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,250
13. Cattle	1,968,770
14. Hogs	140,006
15. Sheep and Goats	9,448
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,124,474
19. Farm Machinery	13,591,761
20. Vehicles Including Recreational Vehicles	63,426,961
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	300,214
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	7,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	6,283,749
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	83,609,985
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	85,734,459
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	289,396,005

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	3,034,146	435,764	3,469,910
2.	Evergy Missouri West, Inc	8,931,691	840,836	9,772,527
3.	CCPS Transportation, LLC	2,989,529	43,576	3,033,105
4.	Enbridge Pipelines (FSP), LLC	12,937,177	21,597	12,958,774
5.	Kansas City Southern Railway Company	5,312,744	2,047,900	7,360,644
6.	Missouri & Northern Arkansas Railroad	685,385	213,307	898,692
7.	CenturyLink Communications, LLC	60,329	107,233	167,562
8.	K-Powernet, LLC	37,703	8,389	46,092
9.	MCI Communications Services, LLC	42,567	97,960	140,527
10.	Peoples Services, LLC	170,485	20,458	190,943
11.	Sho-Me Technologies, LLC	313	177	490
12.	Windstream KDL, Inc	10,048	10,492	20,540
13.	AT&T Wireline Holdings, LLC	241,246	219,033	460,279
14.	Brightspeed of East Missouri, LLC	41,670	8,998	50,668
15.	Brightspeed of West Missouri, LLC	758,491	428,999	1,187,490

Table III

State Tax Commission Annual Report - 2025

Bates County

County Number: 7

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Consolidated Communications	169,340	90,264	259,604
17.	Craw-Kan Telephone Cooperative, Inc	1,130,259	196,615	1,326,874
18.	KLM Telephone Company	274,005	66,126	340,131
19.	Fidelity Cablevision, LLC	2,024	72,909	74,933
20.	Centrally Assessed Private Car (CAPCC) Companies	0	1,263,669	1,263,669
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		36,829,152	6,194,302	43,023,454
TOTAL ASSESSED VALUATION FOR COUNTY				332,419,459

State Tax Commission Annual Report - 2025

Benton County

County Number: 8

1. Residential	173,914,900
2. Agricultural	19,176,340
3. Commercial	31,101,998
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	224,193,238
6. Residential	28,681,860
7. Agricultural	39,480
8. Commercial	18,255,321
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	46,976,661
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	271,169,899
12. Horses, Mares, Geldings, Asses, Jennets and Mules	15,600
13. Cattle	1,522,225
14. Hogs	142,425
15. Sheep and Goats	15,652
16. Poultry	823,704
17. All Other Livestock	1,260
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,520,866
19. Farm Machinery	4,283,260
20. Vehicles Including Recreational Vehicles	95,302,855
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	279,100
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	9,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	5,320,091
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	105,194,606
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	107,715,472
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	378,885,371

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc	7,684,623	723,436	8,408,059
2. Magellan Pipeline Company, LP	1,116,432	23,129	1,139,561
3. CenturyLink Communications, LLC	43,722	77,714	121,436
4. Co-Mo Comm, Inc	1,788,551	647,807	2,436,358
5. MCI Communications Services, LLC	27,650	63,630	91,280
6. Sho-Me Technologies, LLC	57,095	32,378	89,473
7. Windstream KDL, Inc	5,954	6,217	12,171
8. AT&T Wireline Holdings, LLC	91,454	83,033	174,487
9. Brightspeed of Missouri, LLC	164,517	93,050	257,567
10. Brightspeed of West Missouri, LLC	1,490,579	843,065	2,333,644
11. Windstream Missouri, Inc	43,229	7,022	50,251
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	12,513,806	2,600,481	15,114,287
TOTAL ASSESSED VALUATION FOR COUNTY			393,999,658

State Tax Commission Annual Report - 2025

Bollinger County

County Number: 9

1. Residential	93,735,438
2. Agricultural	11,144,846
3. Commercial	16,385,663
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	121,265,947
6. Residential	10,999,598
7. Agricultural	31,060
8. Commercial	9,223,518
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	20,254,176
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	141,520,123
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,280
13. Cattle	681,235
14. Hogs	1,384
15. Sheep and Goats	6,724
16. Poultry	0
17. All Other Livestock	130
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	692,753
19. Farm Machinery	3,760,920
20. Vehicles Including Recreational Vehicles	38,256,720
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	277,720
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	11,500
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	1,874,670
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	44,181,530
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	44,874,283
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	186,394,406

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Union Electric Company dba Ameren Missouri	1,804,352	179,135	1,983,487
2. Permian Express Partners, LLC	98,629	433	99,062
3. Natural Gas Pipeline Company of America, LLC	3,100,398	1,592,849	4,693,247
4. GoSEMO, LLC	68,077	2,473	70,550
5. Sho-Me Technologies, LLC	92,603	52,514	145,117
6. AT&T Wireline Holdings, LLC	690,252	626,697	1,316,949
7. Windstream Missouri, Inc	51,965	8,441	60,406
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	5,906,276	2,462,542	8,368,818
TOTAL ASSESSED VALUATION FOR COUNTY			194,763,224

State Tax Commission Annual Report - 2025

Boone County

County Number: 10

1. Residential	625,515,333
2. Agricultural	20,777,229
3. Commercial	76,804,483
4. Forest Croplands	458
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	723,097,503
6. Residential	1,938,067,436
7. Agricultural	5,997,037
8. Commercial	623,766,209
9. Forest Croplands	111
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	2,567,830,793
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	3,290,928,296
12. Horses, Mares, Geldings, Asses, Jennets and Mules	10,581
13. Cattle	363,970
14. Hogs	70
15. Sheep and Goats	3,524
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	378,145
19. Farm Machinery	4,215,818
20. Vehicles Including Recreational Vehicles	624,055,473
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	3,030,117
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	399,319
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	235,479,613
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	867,180,340
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	867,558,485
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	4,158,486,781

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	12,583,489	1,249,283	13,832,772
2.	Magellan Pipeline Company, LP	1,141,960	23,657	1,165,617
3.	Panhandle Eastern Pipe Line Company, LP	2,042,387	15,645	2,058,032
4.	Southern Star Central Gas Pipeline, Inc	538,388	19,319	557,707
5.	Kansas City Southern Railway Company	1,262,969	486,836	1,749,805
6.	Norfolk Southern Combined Railway	2,888,689	1,073,164	3,961,853
7.	Air Link Rural Broadband, LLC	248,395	90,769	339,164
8.	Bluebird Media Network, LLC	0	355,248	355,248
9.	Callabyte Technology, LLC	319,006	26,555	345,561
10.	CenturyLink Communications, LLC	75,782	134,700	210,482
11.	Chariton Valley Communications Corporation	945,885	210,017	1,155,902
12.	Kingdom Telecommunications, Inc	55,492	10,725	66,217
13.	Missouri Network Alliance, LLC	621,074	506,260	1,127,334
14.	Sho-Me Technologies, LLC	143,148	81,177	224,325
15.	Socket Telecom, LLC	4,065,940	1,062,150	5,128,090

Table III

State Tax Commission Annual Report - 2025

Boone County

County Number: 10

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	63,704	57,839	121,543
17.	Brightspeed of Missouri, LLC	4,047,291	2,289,130	6,336,421
18.	Brightspeed of West Missouri, LLC	57,465	32,502	89,967
19.	Air Wisconsin Airlines, LLC	0	82,668	82,668
20.	Allegiant Air, LLC	0	3,150	3,150
21.	Business Aviation, LLC	0	27,833	27,833
22.	Corporate Flight Management, Inc dba Contour Airlines	0	833	833
23.	Edison Acquisitions, LLC	0	7,390	7,390
24.	Envoy Air, Inc	0	1,189,356	1,189,356
25.	Flying Five, LLC	0	39,860	39,860
26.	JD76 Air, LLC	0	9,779	9,779
27.	Kalitta Charters, LLC	0	263	263
28.	LayVen Air, LLC	0	4,684	4,684
29.	N302CJ, LLC	0	15,196	15,196
30.	SkyWest Airlines, Inc	0	52,871	52,871
31.	Summit Air, LLC	0	1,110	1,110
32.	Sun Country, Inc	0	10,987	10,987
33.	X-Ray Lima Sierra, LLC	0	29,431	29,431
34.	650 Leasing, LLC	0	767,257	767,257
35.	Endless Horizons, LLC	0	373,934	373,934
36.	JB76, LLC	0	315,789	315,789
37.	Mortgage Research Center, LLC	0	823,216	823,216
38.	Tiger Takeoff LLC	0	412,378	412,378
39.	Visionary Air LLC	0	1,387,632	1,387,632
40.	Centrally Assessed Private Car (CAPCC) Companies	0	345,938	345,938
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		31,101,064	13,626,531	44,727,595
TOTAL ASSESSED VALUATION FOR COUNTY				4,203,214,376

State Tax Commission Annual Report - 2025

Buchanan County

County Number: 11

1. Residential	120,378,680
2. Agricultural	14,584,710
3. Commercial	19,410,100
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	154,373,490
6. Residential	502,523,880
7. Agricultural	1,417,650
8. Commercial	399,405,390
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	903,346,920
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,057,720,410
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,810
13. Cattle	111,270
14. Hogs	140
15. Sheep and Goats	2,950
16. Poultry	0
17. All Other Livestock	6,124
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	122,294
19. Farm Machinery	3,171,070
20. Vehicles Including Recreational Vehicles	258,773,868
21. Grain and Other Agricultural Crops	35,660
22. Manufactured Homes Used as Dwelling Units	1,007,710
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	37,800
24. Pollution Control Tools and Equipment	41,756,500
25. All Other Tangible Personal Property	190,868,395
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	495,651,003
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	495,773,297
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,553,493,707

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Everygy Missouri West, Inc	46,784,742	4,404,348	51,189,090
2.	Buckeye Pipe Line Transportation, LLC	491,576	2,366	493,942
3.	Oneok North System, LLC	109,483	735	110,218
4.	Platte Pipe Line Company, LLC	2,543,630	77,729	2,621,359
5.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	14,499,721	137,169	14,636,890
6.	Rockies Express Pipeline, LLC	6,243,485	15,646	6,259,131
7.	Southern Star Central Gas Pipeline, Inc	742,508	26,643	769,151
8.	BNSF Railway Company	9,419,797	3,150,752	12,570,549
9.	Union Pacific Railroad Company	1,691,958	540,164	2,232,122
10.	Bluebird Media Network, LLC	0	151,049	151,049
11.	CenturyLink Communications, LLC	22,423	39,856	62,279
12.	Metro Systems Holdings LLC dba Metronet	982,709	1,476,113	2,458,822
13.	Missouri Network Alliance, LLC	342,977	279,573	622,550
14.	United Services, Inc	5,132,384	1,245,103	6,377,487
15.	Zayo Group, LLC	104,313	46,879	151,192

Table III

State Tax Commission Annual Report - 2025

Buchanan County

County Number: 11

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	1,203,013	1,092,245	2,295,258
17.	Brightspeed of East Missouri, LLC	77,577	16,751	94,328
18.	Brightspeed of West Missouri, LLC	66,967	37,876	104,843
19.	Kalitta Charters, LLC	0	263	263
20.	Omni Air International, LLC	0	562	562
21.	Centrally Assessed Private Car (CAPCC) Companies	0	537,180	537,180
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		90,459,263	13,279,002	103,738,265
TOTAL ASSESSED VALUATION FOR COUNTY				1,657,231,972

State Tax Commission Annual Report - 2025

Butler County

County Number: 12

1. Residential	250,043,670
2. Agricultural	19,867,860
3. Commercial	59,101,370
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	329,012,900
6. Residential	99,832,460
7. Agricultural	177,320
8. Commercial	157,207,810
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	257,217,590
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	586,230,490
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,680
13. Cattle	137,160
14. Hogs	71
15. Sheep and Goats	4,366
16. Poultry	229
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	143,506
19. Farm Machinery	1,487,279
20. Vehicles Including Recreational Vehicles	129,340,255
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,254,030
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	32,490,512
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	164,572,376
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	164,715,882
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	750,946,372

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Enterprise TE Products Pipeline Company, LLC	2,115,077	50,944	2,166,021
2.	Enable Mississippi River Transmission, LLC	1,585,183	18,028	1,603,211
3.	Natural Gas Pipeline Company of America, LLC	3,502,754	1,799,562	5,302,316
4.	Texas Eastern Transmission, LP	454,449	3,577	458,026
5.	Union Pacific Railroad Company	21,672,062	6,918,882	28,590,944
6.	GoSEMO, LLC	20,122	731	20,853
7.	Sho-Me Technologies, LLC	116,022	65,794	181,816
8.	AT&T Wireline Holdings, LLC	1,007,101	914,372	1,921,473
9.	Windstream Missouri, Inc	234,876	38,152	273,028
10.	Air Evac EMS, Inc	0	478,183	478,183
11.	N302CJ, LLC	0	1,520	1,520
12.	X-Ray Lima Sierra, LLC	0	2,264	2,264
13.	Somax, LLC	0	1,245,951	1,245,951
14.	Sterling LIHTC, LLC	0	729,281	729,281

State Tax Commission Annual Report - 2025

Butler County

County Number: 12

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	894,140	894,140
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	30,707,646	13,161,381	43,869,027
TOTAL ASSESSED VALUATION FOR COUNTY			794,815,399

State Tax Commission Annual Report - 2025

Caldwell County

County Number: 13

1. Residential	53,758,170
2. Agricultural	15,011,690
3. Commercial	6,966,130
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	75,735,990
6. Residential	24,205,700
7. Agricultural	122,800
8. Commercial	8,304,100
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	32,632,600
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	108,368,590
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,640
13. Cattle	911,280
14. Hogs	68,340
15. Sheep and Goats	13,490
16. Poultry	0
17. All Other Livestock	290
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,000,040
19. Farm Machinery	6,440,310
20. Vehicles Including Recreational Vehicles	32,748,580
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	83,980
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,847,190
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	43,120,060
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	44,120,100
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	152,488,690

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Transource Missouri, LLC	4,234,150	0	4,234,150
2.	Union Electric Company dba Ameren Missouri	8,619,954	855,785	9,475,739
3.	Buckeye Pipe Line Transportation, LLC	1,099,298	5,292	1,104,590
4.	Mid-America Pipeline Company, LLC	950,585	8,287	958,872
5.	Platte Pipe Line Company, LLC	3,073,343	93,916	3,167,259
6.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	17,215,766	162,864	17,378,630
7.	Rockies Express Pipeline, LLC	7,433,889	18,629	7,452,518
8.	Dakota, Minnesota & Eastern Railroad Corporation	3,537,269	325,851	3,863,120
9.	Union Pacific Railroad Company	11,543,747	3,685,382	15,229,129
10.	Green Hills Telecommunications Services	74,231	9,752	83,983
11.	Missouri Network Alliance, LLC	104,867	85,481	190,348

State Tax Commission Annual Report - 2025

Caldwell County

County Number: 13

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	AT&T Wireline Holdings, LLC	19,018	17,267	36,285
13.	Brightspeed of East Missouri, LLC	496,759	107,265	604,024
14.	Green Hills Telephone Corporation	551,392	160,305	711,697
15.	Lathrop Telephone Company	15,652	6,650	22,302
16.	Centrally Assessed Private Car (CAPCC) Companies	0	897,041	897,041
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		58,969,920	6,439,767	65,409,687
TOTAL ASSESSED VALUATION FOR COUNTY				217,898,377

State Tax Commission Annual Report - 2025

Callaway County

County Number: 14

1. Residential	276,497,579
2. Agricultural	25,123,088
3. Commercial	293,815,529
4. Forest Croplands	351
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	595,436,547
6. Residential	140,697,449
7. Agricultural	421,063
8. Commercial	70,599,954
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	211,718,466
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	807,155,013
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,931
13. Cattle	936,940
14. Hogs	113,580
15. Sheep and Goats	11,366
16. Poultry	17
17. All Other Livestock	8,505
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,077,339
19. Farm Machinery	6,532,470
20. Vehicles Including Recreational Vehicles	161,390,176
21. Grain and Other Agricultural Crops	29,225
22. Manufactured Homes Used as Dwelling Units	682,510
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	94,520
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	139,255,087
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	307,983,988
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	309,061,327
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,116,216,340

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Union Electric Company dba Ameren Missouri		18,190,738	1,805,968	19,996,706
2. Magellan Pipeline Company, LP		8,935	185	9,120
3. Panhandle Eastern Pipe Line Company, LP		252,896	1,937	254,833
4. Southern Star Central Gas Pipeline, Inc		885,766	31,783	917,549
5. Ozark Valley Railroad, Inc		123,763	113,730	237,493
6. Bluebird Media Network, LLC		0	123,823	123,823
7. Callabyte Technology, LLC		3,197,428	266,165	3,463,593
8. CenturyLink Communications, LLC		159,240	283,042	442,282
9. Fiber Platform, LLC		53,558	12,222	65,780
10. Kingdom Telecommunications, Inc		61,288	11,845	73,133
11. Missouri Network Alliance, LLC		160,355	130,712	291,067
12. Sho-Me Technologies, LLC		97,159	55,097	152,256
13. Socket Telecom, LLC		1,044,114	272,755	1,316,869
14. AT&T Wireline Holdings, LLC		609,124	553,038	1,162,162
15. Brightspeed of Missouri, LLC		16,924	9,572	26,496

Table III

State Tax Commission Annual Report - 2025

Callaway County

County Number: 14

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Brightspeed of West Missouri, LLC	429,404	242,869	672,273
17.	Kingdom Telephone Company	3,889,365	1,024,911	4,914,276
18.	Windstream Missouri, Inc	24,856	4,037	28,893
19.	Berry Aviation, Inc	0	773	773
20.	Flying Five, LLC	0	1,812	1,812
21.	JD76 Air, LLC	0	1,222	1,222
22.	N302CJ, LLC	0	4,559	4,559
23.	Burcham Rentals, Inc	0	825,916	825,916
24.	Cirrus Wings, LLC	0	70,319	70,319
25.	Foxtrot Aviation LLC	0	31,530	31,530
26.	VON B, LLC	0	192,169	192,169
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		29,204,913	6,071,991	35,276,904
TOTAL ASSESSED VALUATION FOR COUNTY				1,151,493,244

Camden County

County Number: 15

1. Residential	945,260,870
2. Agricultural	12,693,800
3. Commercial	95,785,250
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	1,053,739,920
6. Residential	344,111,020
7. Agricultural	847,170
8. Commercial	135,837,890
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	480,796,080
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,534,536,000
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,710
13. Cattle	526,640
14. Hogs	610
15. Sheep and Goats	4,400
16. Poultry	110
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	534,470
19. Farm Machinery	984,170
20. Vehicles Including Recreational Vehicles	451,354,960
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	140,070
24. Pollution Control Tools and Equipment	52,700
25. All Other Tangible Personal Property	35,605,610
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	488,137,510
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	488,671,980
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	2,023,207,980

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	27,310,642	2,711,388	30,022,030
2.	Explorer Pipeline Company	1,742,701	1,272	1,743,973
3.	MPLX Ozark Pipe Line, LLC	2,577,401	29,861	2,607,262
4.	Phillips 66 Pipeline, LLC	1,206,469	3,908	1,210,377
5.	BNSF Railway Company	1,855,119	620,504	2,475,623
6.	CenturyLink Communications, LLC	28,995	51,537	80,532
7.	Co-Mo Comm, Inc	1,835,033	664,643	2,499,676
8.	Sho-Me Technologies, LLC	77,804	44,122	121,926
9.	Windstream KDL, Inc	2,883	3,010	5,893
10.	AT&T Wireline Holdings, LLC	1,732,282	1,572,782	3,305,064
11.	Brightspeed of Missouri, LLC	169	96	265
12.	Brightspeed of West Missouri, LLC	155,574	87,992	243,566
13.	Stoutland Telephone Company	174,540	51,940	226,480
14.	Air Evac EMS, Inc	0	478,183	478,183
15.	WLF, LLC	0	10,759	10,759

State Tax Commission Annual Report - 2025

Camden County

County Number: 15

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Mistwood Air 1, LLC	0	107,069	107,069
17.	Mistwood Holdings, LLC	0	69,075	69,075
18.	Centrally Assessed Private Car (CAPCC) Companies	0	92,044	92,044
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		38,699,612	6,600,185	45,299,797
TOTAL ASSESSED VALUATION FOR COUNTY				2,068,507,777

State Tax Commission Annual Report - 2025

Cape Girardeau County

County Number: 16

1. Residential	293,014,180
2. Agricultural	23,766,090
3. Commercial	84,459,644
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	401,239,914
6. Residential	567,417,530
7. Agricultural	1,560,730
8. Commercial	353,202,767
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	922,181,027
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,323,420,941
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,280
13. Cattle	760,005
14. Hogs	916
15. Sheep and Goats	3,048
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	769,249
19. Farm Machinery	7,228,900
20. Vehicles Including Recreational Vehicles	302,223,408
21. Grain and Other Agricultural Crops	14,840
22. Manufactured Homes Used as Dwelling Units	2,121,310
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	769,990
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	160,627,506
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	472,985,954
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	473,755,203
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,797,176,144

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Ameren Transmission Company of Illinois	2,949,236	0	2,949,236
2.	Union Electric Company dba Ameren Missouri	36,634,806	3,637,086	40,271,892
3.	Natural Gas Pipeline Company of America, LLC	2,568,529	1,319,598	3,888,127
4.	BNSF Railway Company	12,019,303	4,020,240	16,039,543
5.	Union Pacific Railroad Company	4,340,037	1,385,572	5,725,609
6.	CenturyLink Communications, LLC	34,360	61,074	95,434
7.	GoSEMO, LLC	1,065,503	38,708	1,104,211
8.	Sho-Me Technologies, LLC	153,822	87,230	241,052
9.	Zayo Group, LLC	35,098	15,773	50,871
10.	AT&T Wireline Holdings, LLC	1,698,359	1,541,982	3,240,341
11.	Centrally Assessed Private Car (CAPCC) Companies	0	775,411	775,411
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		61,499,053	12,882,674	74,381,727
TOTAL ASSESSED VALUATION FOR COUNTY				1,871,557,871

Carroll County

County Number: 17

1. Residential	23,460,490
2. Agricultural	26,575,210
3. Commercial	8,015,178
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	58,050,878
6. Residential	23,466,070
7. Agricultural	246,920
8. Commercial	11,554,368
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	35,267,358
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	93,318,236
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,150
13. Cattle	570,940
14. Hogs	42,100
15. Sheep and Goats	2,290
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	617,480
19. Farm Machinery	3,498,360
20. Vehicles Including Recreational Vehicles	36,371,518
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	5,200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	9,285,789
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	49,160,867
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	49,778,347
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	143,096,583

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		52,624,685	7,557,963	60,182,648
2. Evergy Missouri West, Inc		1,040,429	97,947	1,138,376
3. BP Midwest Product Pipelines Holdings LLC		1,067,713	4,803	1,072,516
4. Mid-America Pipeline Company, LLC		1,350,297	11,772	1,362,069
5. Platte Pipe Line Company, LLC		3,311,018	101,179	3,412,197
6. Sinclair Transportation Company		60,490	9,166	69,656
7. South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)		18,573,789	175,711	18,749,500
8. Rockies Express Pipeline, LLC		8,004,546	20,059	8,024,605
9. Southern Star Central Gas Pipeline, Inc		573,657	20,584	594,241
10. BNSF Railway Company		23,157,814	7,745,871	30,903,685
11. Norfolk Southern Combined Railway		9,532,409	3,541,343	13,073,752
12. Chariton Valley Communications Corporation		162,663	36,116	198,779
13. Green Hills Telecommunications Services		423,511	55,641	479,152
14. Missouri Network Alliance, LLC		190,195	155,035	345,230
15. Sho-Me Technologies, LLC		357	203	560

Table III

State Tax Commission Annual Report - 2025

Carroll County

County Number: 17

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	368,326	334,412	702,738
17.	Brightspeed of East Missouri, LLC	29,488	6,367	35,855
18.	Brightspeed of West Missouri, LLC	113,879	64,409	178,288
19.	Chariton Valley Broadband, LLC	645,381	145,478	790,859
20.	Green Hills Telephone Corporation	723,421	210,319	933,740
21.	Centrally Assessed Private Car (CAPCC) Companies	0	1,842,617	1,842,617
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		121,954,068	22,136,995	144,091,063
TOTAL ASSESSED VALUATION FOR COUNTY				287,187,646

State Tax Commission Annual Report - 2025

Carter County

County Number: 18

1. Residential	37,748,882
2. Agricultural	3,372,345
3. Commercial	16,170,450
4. Forest Croplands	4,395
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	57,296,072
6. Residential	7,842,542
7. Agricultural	10,100
8. Commercial	7,023,490
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	14,876,132
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	72,172,204
12. Horses, Mares, Geldings, Asses, Jennets and Mules	910
13. Cattle	213,965
14. Hogs	337
15. Sheep and Goats	2,758
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	217,970
19. Farm Machinery	1,164,750
20. Vehicles Including Recreational Vehicles	21,094,373
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	107,317
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	600
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,572,168
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	24,939,208
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	25,157,178
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	97,329,382

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Permian Express Partners, LLC	137,950	606	138,556
2. Sho-Me Technologies, LLC	29,270	16,598	45,868
3. AT&T Wireline Holdings, LLC	28,965	26,298	55,263
4. Brightspeed of East Missouri, LLC	450,235	97,219	547,454
5. Ellington Telephone Company	2,644	1,646	4,290
6. Windstream Missouri, Inc	246,488	40,038	286,526
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	895,552	182,405	1,077,957
TOTAL ASSESSED VALUATION FOR COUNTY			98,407,339

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Carter County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Carter County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Cass County

County Number: 19

1. Residential	448,049,850
2. Agricultural	28,071,840
3. Commercial	33,473,485
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	509,595,175
6. Residential	1,408,652,630
7. Agricultural	1,993,860
8. Commercial	284,547,040
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	1,695,193,530
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	2,204,788,705
12. Horses, Mares, Geldings, Asses, Jennets and Mules	10,670
13. Cattle	658,635
14. Hogs	163,241
15. Sheep and Goats	7,342
16. Poultry	985
17. All Other Livestock	1,449
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	842,322
19. Farm Machinery	5,354,140
20. Vehicles Including Recreational Vehicles	421,320,934
21. Grain and Other Agricultural Crops	5,552
22. Manufactured Homes Used as Dwelling Units	3,164,780
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	161,450
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	79,620,113
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	509,626,969
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	510,469,291
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	2,715,257,996

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	35,391,114	5,082,875	40,473,989
2.	Evergy Missouri West, Inc	58,405,549	5,498,339	63,903,888
3.	BP Midwest Product Pipelines Holdings LLC	2,269,163	10,208	2,279,371
4.	CCPS Transportation, LLC	4,025,899	58,682	4,084,581
5.	Enbridge Pipelines (FSP), LLC	17,422,066	29,083	17,451,149
6.	Phillips 66 Carrier, LLC	2,120,181	5,757	2,125,938
7.	Phillips 66 Pipeline, LLC	2,217,849	7,184	2,225,033
8.	Panhandle Eastern Pipe Line Company, LP	1,930,564	14,788	1,945,352
9.	Southern Star Central Gas Pipeline, Inc	3,014,975	108,184	3,123,159
10.	Tallgrass Interstate Gas Transmission, LLC	380,171	10,738	390,909
11.	Kansas City Southern Railway Company	4,783,808	1,844,012	6,627,820
12.	Missouri & Northern Arkansas Railroad	451,183	140,418	591,601
13.	Union Pacific Railroad Company	6,116,358	1,952,669	8,069,027
14.	CenturyLink Communications, LLC	118,860	211,269	330,129
15.	Cogent Communications, LLC	0	0	0

Table III

State Tax Commission Annual Report - 2025

Cass County

County Number: 19

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Fiber Platform, LLC	249,444	56,922	306,366
17.	K-Powernet, LLC	37,629	8,372	46,001
18.	MCI Communications Services, LLC	92,514	212,903	305,417
19.	MCI Metro Access Transmission	371,960	238,484	610,444
20.	Missouri Network Alliance, LLC	26,911	21,936	48,847
21.	Sho-Me Technologies, LLC	1,653	937	2,590
22.	Windstream KDL, Inc	8,806	9,195	18,001
23.	AT&T Wireline Holdings, LLC	705,696	640,718	1,346,414
24.	Brightspeed of West Missouri, LLC	846,552	478,806	1,325,358
25.	Consolidated Communications	1,392,577	742,295	2,134,872
26.	Mo-Kan Dial Company, Inc	357,301	57,144	414,445
27.	Time Warner Cable Business, LLC	8,049	0	8,049
28.	Centrally Assessed Private Car (CAPCC) Companies	0	1,222,482	1,222,482
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		142,746,832	18,664,400	161,411,232
TOTAL ASSESSED VALUATION FOR COUNTY				2,876,669,228

State Tax Commission Annual Report - 2025

Cedar County

County Number: 20

1. Residential	87,289,570
2. Agricultural	13,769,231
3. Commercial	18,811,757
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	119,870,558
6. Residential	34,530,750
7. Agricultural	68,900
8. Commercial	20,654,959
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	55,254,609
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	175,125,167
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,930
13. Cattle	1,311,805
14. Hogs	43,916
15. Sheep and Goats	24,888
16. Poultry	148,656
17. All Other Livestock	688
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,539,883
19. Farm Machinery	4,438,460
20. Vehicles Including Recreational Vehicles	51,792,040
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	169,670
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	12,378,618
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	68,778,788
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	70,318,671
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	245,443,838

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Empire District Electric Company, The	3,127,514	362,106	3,489,620
2. Evergy Missouri West, Inc	148,346	13,965	162,311
3. Magellan Pipeline Company, LP	142,958	2,962	145,920
4. Empire District Industries, Inc	21,926	17,399	39,325
5. K-Powernet, LLC	3,637	809	4,446
6. Sho-Me Technologies, LLC	65,462	37,123	102,585
7. Brightspeed of East Missouri, LLC	431,920	93,264	525,184
8. Windstream Missouri, Inc	607,088	98,611	705,699
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	4,548,851	626,239	5,175,090
TOTAL ASSESSED VALUATION FOR COUNTY			250,618,928

Chariton County

County Number: 21

1. Residential	36,593,330
2. Agricultural	20,989,620
3. Commercial	10,806,450
4. Forest Croplands	970
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	68,390,370
6. Residential	14,814,500
7. Agricultural	193,330
8. Commercial	6,962,430
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	21,970,260
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	90,360,630
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,980
13. Cattle	909,970
14. Hogs	173,760
15. Sheep and Goats	7,650
16. Poultry	0
17. All Other Livestock	9,820
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,106,180
19. Farm Machinery	12,083,330
20. Vehicles Including Recreational Vehicles	37,021,200
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	151,410
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	17,750
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	8,623,113
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	57,896,803
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	59,002,983
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	149,363,613

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Everygy Metro, Inc	50,830,705	7,300,311	58,131,016
2.	Union Electric Company dba Ameren Missouri	856,040	84,987	941,027
3.	BP Midwest Product Pipelines Holdings LLC	934,967	4,206	939,173
4.	CCPS Transportation, LLC	4,085,690	59,554	4,145,244
5.	Enbridge Pipelines (FSP), LLC	17,680,809	29,515	17,710,324
6.	Mid-America Pipeline Company, LLC	1,547,110	13,488	1,560,598
7.	Platte Pipe Line Company, LLC	4,001,287	122,273	4,123,560
8.	Sinclair Transportation Company	44,724	6,777	51,501
9.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	22,732,733	215,055	22,947,788
10.	Rockies Express Pipeline, LLC	9,716,519	24,350	9,740,869
11.	BNSF Railway Company	10,733,191	3,590,059	14,323,250
12.	Norfolk Southern Combined Railway	6,776,594	2,517,542	9,294,136
13.	Air Link Rural Broadband, LLC	6,878	2,513	9,391
14.	Chariton Valley Communications Corporation	659,622	146,457	806,079
15.	Sho-Me Technologies, LLC	10,585	6,003	16,588

State Tax Commission Annual Report - 2025

Chariton County

County Number: 21

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	158,006	143,458	301,464
17.	Brightspeed of East Missouri, LLC	181,117	39,108	220,225
18.	Chariton Valley Broadband, LLC	1,231,968	277,702	1,509,670
19.	Windstream Missouri, Inc	212,788	34,564	247,352
20.	Centrally Assessed Private Car (CAPCC) Companies	0	1,025,632	1,025,632
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		132,401,333	15,643,554	148,044,887
TOTAL ASSESSED VALUATION FOR COUNTY				297,408,500

Christian County

County Number: 22

1. Residential	581,261,490
2. Agricultural	9,303,200
3. Commercial	70,136,040
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	660,700,730
6. Residential	774,343,803
7. Agricultural	374,760
8. Commercial	191,673,827
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	966,392,390
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,627,093,120
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,096
13. Cattle	895,905
14. Hogs	433
15. Sheep and Goats	6,846
16. Poultry	0
17. All Other Livestock	13,206
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	922,486
19. Farm Machinery	2,146,738
20. Vehicles Including Recreational Vehicles	343,055,430
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,160,210
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	15,500
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	31,579,644
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	377,957,522
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	378,880,008
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	2,005,973,128

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	22,873,441	2,648,302	25,521,743
2.	Southern Star Central Gas Pipeline, Inc	424,781	15,242	440,023
3.	BNSF Railway Company	3,055,491	1,022,007	4,077,498
4.	CenturyLink Communications, LLC	68,179	121,184	189,363
5.	Empire District Industries, Inc	370,708	294,174	664,882
6.	K-Powernet, LLC	152,741	33,984	186,725
7.	MCI Communications Services, LLC	16,566	38,124	54,690
8.	Sho-Me Technologies, LLC	53,299	30,225	83,524
9.	Total Highspeed, LLC	1,665,903	255,639	1,921,542
10.	Windstream KDL, Inc	5,647	5,896	11,543
11.	AT&T Wireline Holdings, LLC	699,970	635,520	1,335,490
12.	Brightspeed of Missouri, LLC	1,683,992	952,459	2,636,451

State Tax Commission Annual Report - 2025

Christian County

County Number: 22

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
13. Centrally Assessed Private Car (CAPCC) Companies	0	151,602	151,602
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	31,070,718	6,204,358	37,275,076
TOTAL ASSESSED VALUATION FOR COUNTY			2,043,248,204

State Tax Commission Annual Report - 2025

Clark County

County Number: 23

1. Residential	37,397,190
2. Agricultural	19,266,390
3. Commercial	7,257,110
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	63,920,690
6. Residential	13,871,690
7. Agricultural	66,710
8. Commercial	7,783,100
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	21,721,500
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	85,642,190
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,950
13. Cattle	488,250
14. Hogs	99,330
15. Sheep and Goats	12,780
16. Poultry	140
17. All Other Livestock	1,560
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	608,010
19. Farm Machinery	9,479,550
20. Vehicles Including Recreational Vehicles	26,598,020
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	44,450
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,830,020
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	38,952,040
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	39,560,050
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	125,202,240

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. ITC Midwest, LLC		816,265	24,944	841,209
2. Union Electric Company dba Ameren Missouri		6,321,104	627,556	6,948,660
3. BP Midwest Product Pipelines Holdings LLC		643,719	2,896	646,615
4. NuStar Pipeline Operating Partnership, LP		172,200	18,109	190,309
5. Sinclair Transportation Company		38,708	5,866	44,574
6. BNSF Railway Company		12,050,481	4,030,669	16,081,150
7. Bluebird Media Network, LLC		0	115,133	115,133
8. Mark Twain Communications Company		21,486	18,730	40,216
9. Missouri Network Alliance, LLC		93,406	76,139	169,545
10. AT&T Wireline Holdings, LLC		13,382	12,150	25,532
11. Brightspeed of East Missouri, LLC		407,614	88,016	495,630

State Tax Commission Annual Report - 2025

Clark County

County Number: 23

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	Mark Twain Rural Telephone Company	298,882	78,321	377,203
13.	Northeast Missouri Rural Telephone	341,237	82,513	423,750
14.	Windstream Iowa Telecommunications Services, Inc	2,335	0	2,335
15.	Centrally Assessed Private Car (CAPCC) Companies	0	597,898	597,898
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		21,220,819	5,778,940	26,999,759
TOTAL ASSESSED VALUATION FOR COUNTY				152,201,999

State Tax Commission Annual Report - 2025

Clay County

County Number: 24

1. Residential	443,765,130
2. Agricultural	7,452,340
3. Commercial	17,911,790
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	469,129,260
6. Residential	4,207,974,390
7. Agricultural	5,341,560
8. Commercial	1,557,468,342
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	5,770,784,292
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	6,239,913,552
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,960
13. Cattle	198,395
14. Hogs	89
15. Sheep and Goats	1,362
16. Poultry	295
17. All Other Livestock	805
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	205,906
19. Farm Machinery	1,351,573
20. Vehicles Including Recreational Vehicles	803,327,529
21. Grain and Other Agricultural Crops	2,983
22. Manufactured Homes Used as Dwelling Units	3,063,236
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,134,475
24. Pollution Control Tools and Equipment	2,038,751
25. All Other Tangible Personal Property	413,424,677
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	1,224,343,224
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	1,224,549,130
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	7,464,462,682

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		98,628,210	14,164,994	112,793,204
2. Evergy Missouri West, Inc		34,772,368	3,273,495	38,045,863
3. Transource Missouri, LLC		527,073	0	527,073
4. Union Electric Company dba Ameren Missouri		10,299,319	1,022,512	11,321,831
5. Buckeye Pipe Line Transportation, LLC		2,173,536	10,463	2,183,999
6. Magellan Pipeline Company, LP		1,815,478	37,610	1,853,088
7. Mid-America Pipeline Company, LLC		2,272,476	19,812	2,292,288
8. BNSF Railway Company		11,185,279	3,741,274	14,926,553
9. Dakota, Minnesota & Eastern Railroad Corporation		3,946,916	363,587	4,310,503
10. Kaw River Railroad, LLC		443,623	340,719	784,342
11. Norfolk Southern Combined Railway		6,093,620	2,263,814	8,357,434
12. Union Pacific Railroad Company		11,032,879	3,522,286	14,555,165
13. Bluebird Media Network, LLC		0	140,550	140,550
14. CenturyLink Communications, LLC		111,604	198,371	309,975
15. Fiber Platform, LLC		1,679,401	383,229	2,062,630

Table III

State Tax Commission Annual Report - 2025

Clay County

County Number: 24

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	MCI Communications Services, LLC	59,016	135,812	194,828
17.	MCI Metro Access Transmission	1,175,212	753,493	1,928,705
18.	Missouri Network Alliance, LLC	233,768	190,552	424,320
19.	Tiger Computer Consulting, LLC dba Intercept Fiber	415,947	124,782	540,729
20.	United Services, Inc	2,096,069	508,501	2,604,570
21.	Zayo Group, LLC	467,055	209,900	676,955
22.	AT&T Wireline Holdings, LLC	1,768,456	1,605,625	3,374,081
23.	Brightspeed of East Missouri, LLC	24,650	5,323	29,973
24.	Brightspeed of West Missouri, LLC	479,444	271,171	750,615
25.	Consolidated Communications	171,184	91,248	262,432
26.	Time Warner Cable Business, LLC	78,449	0	78,449
27.	Air Crossland, LLC	0	5,366	5,366
28.	Allegiant Air, LLC	0	3,150	3,150
29.	Ameriflight, LLC	0	4,589	4,589
30.	Berry Aviation, Inc	0	773	773
31.	Centene Management Company, LLC	0	25,739	25,739
32.	Corporate Flight Management, Inc dba Contour Airlines	0	1,666	1,666
33.	D & D Aviation, Inc (Kansas Corporation)	0	14,408	14,408
34.	Edison Acquisitions, LLC	0	3,695	3,695
35.	Flying Five, LLC	0	9,059	9,059
36.	JD76 Air, LLC	0	3,667	3,667
37.	Kalitta Charters, LLC	0	5,797	5,797
38.	KBA, LLC	0	8,719	8,719
39.	N302CJ, LLC	0	9,118	9,118
40.	Sun Country, Inc	0	26,856	26,856
41.	United Airlines, Inc	0	13,289	13,289
42.	WLF, LLC	0	278,841	278,841
43.	X-Ray Lima Sierra, LLC	0	9,056	9,056
44.	7R Enterprises LLC	0	300,590	300,590
45.	AeroSelect LLC	0	57,041	57,041
46.	Bold Access, LLC.	0	157,445	157,445
47.	Clear Horizon Investments, LLC	0	213,941	213,941
48.	CMS Fleet LLC	0	314,150	314,150
49.	Cohasp Aero Ventures LLC	0	270,423	270,423
50.	Curran Aviation LLC	0	883,242	883,242
51.	Executive AirShare	0	967,162	967,162
52.	FD Air, LLC	0	191,184	191,184
53.	Five Delta Alpha, LLC	0	450,211	450,211
54.	GMMK, LLC	0	163,048	163,048

State Tax Commission Annual Report - 2025

Clay County

County Number: 24

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
55.	H750 LLC	0	128,323	128,323
56.	Hallmark Cards, Inc	0	212,263	212,263
57.	J & AK Aviation	0	301,602	301,602
58.	Kansas City Life Insurance Company	0	1,094,691	1,094,691
59.	Kilo Charlie Holdings, LLC	0	88,048	88,048
60.	Lockton Enterprises, Inc	0	1,299,902	1,299,902
61.	M M X, LLC	0	61,736	61,736
62.	Maple Holdings, LLC	0	392,552	392,552
63.	Massman Construction Co	0	155,310	155,310
64.	MEM Assets, LLC	0	98,641	98,641
65.	MITC Aviation, Inc	0	46,850	46,850
66.	Mosby Group, LLC	0	57,291	57,291
67.	Murphy Hoffman Company	0	1,255,778	1,255,778
68.	N16W LLC	0	571,878	571,878
69.	N869DL, LLC	0	336,628	336,628
70.	PCJ, LLC	0	57,291	57,291
71.	PFS Capital, LLC	0	1,550,084	1,550,084
72.	Productivity Strategies, LLC	0	14,016	14,016
73.	RFO, LLC	0	33,429	33,429
74.	RTS Administrative Service, Inc	0	789,247	789,247
75.	Sierra Aviation, Inc	0	631,290	631,290
76.	Stonex Group Inc	0	461,939	461,939
77.	TM Aviation, LLC	0	207,887	207,887
78.	Tradebot Systems, Inc	0	229,066	229,066
79.	VIA-560VX, LLC	0	523,333	523,333
80.	Ward O'Hara Companies, LLC	0	201,272	201,272
81.	Centrally Assessed Private Car (CAPCC) Companies	0	2,481,703	2,481,703
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		191,951,032	51,053,398	243,004,430
TOTAL ASSESSED VALUATION FOR COUNTY				7,707,467,112

State Tax Commission Annual Report - 2025

Clinton County

County Number: 25

1. Residential	132,411,755
2. Agricultural	18,945,464
3. Commercial	10,272,609
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	161,629,828
6. Residential	107,073,678
7. Agricultural	398,265
8. Commercial	16,519,980
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	123,991,923
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	285,621,751
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,140
13. Cattle	419,970
14. Hogs	370
15. Sheep and Goats	5,860
16. Poultry	770
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	433,110
19. Farm Machinery	3,539,340
20. Vehicles Including Recreational Vehicles	80,832,430
21. Grain and Other Agricultural Crops	62,710
22. Manufactured Homes Used as Dwelling Units	166,460
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	85,200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	7,641,710
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	92,327,850
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	92,760,960
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	378,382,711

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	4,607,960	433,797	5,041,757
2.	Transource Missouri, LLC	8,477,085	0	8,477,085
3.	Union Electric Company dba Ameren Missouri	5,571,178	553,104	6,124,282
4.	Buckeye Pipe Line Transportation, LLC	817,365	3,935	821,300
5.	Magellan Pipeline Company, LP	1,860,578	38,545	1,899,123
6.	Mid-America Pipeline Company, LLC	59,855	522	60,377
7.	Oneok North System, LLC	431,788	2,897	434,685
8.	Platte Pipe Line Company, LLC	2,699,131	82,481	2,781,612
9.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	15,270,682	144,463	15,415,145
10.	Rockies Express Pipeline, LLC	6,550,290	16,415	6,566,705
11.	Bluebird Media Network, LLC	0	91,383	91,383
12.	CenturyLink Communications, LLC	49,537	88,050	137,587
13.	MCI Communications Services, LLC	57,550	132,440	189,990
14.	Missouri Network Alliance, LLC	112,946	92,066	205,012
15.	Sho-Me Technologies, LLC	74	42	116

Table III

State Tax Commission Annual Report - 2025

Clinton County

County Number: 25

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	United Services, Inc	1,671,561	405,517	2,077,078
17.	AT&T Wireline Holdings, LLC	9,569	8,688	18,257
18.	Brightspeed of East Missouri, LLC	560,270	120,979	681,249
19.	Brightspeed of West Missouri, LLC	91,534	51,771	143,305
20.	Lathrop Telephone Company	204,807	87,012	291,819
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		49,103,760	2,354,107	51,457,867
TOTAL ASSESSED VALUATION FOR COUNTY				429,840,578

State Tax Commission Annual Report - 2025

Cole County

County Number: 26

1. Residential	398,871,980
2. Agricultural	6,375,950
3. Commercial	43,268,548
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	448,516,478
6. Residential	506,148,190
7. Agricultural	882,070
8. Commercial	352,436,280
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	859,466,540
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,307,983,018
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,140
13. Cattle	1,243,830
14. Hogs	55,010
15. Sheep and Goats	8,164
16. Poultry	28,305
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,338,449
19. Farm Machinery	1,590,500
20. Vehicles Including Recreational Vehicles	288,299,853
21. Grain and Other Agricultural Crops	5,159
22. Manufactured Homes Used as Dwelling Units	593,800
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	202,500
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	112,165,933
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	402,857,745
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	404,196,194
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,712,179,212

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	36,909,527	3,664,360	40,573,887
2.	Phillips 66 Carrier, LLC	1,813,985	4,926	1,818,911
3.	Phillips 66 Pipeline, LLC	2,784,290	9,019	2,793,309
4.	Panhandle Eastern Pipe Line Company, LP	420,880	3,224	424,104
5.	Union Pacific Railroad Company	18,189,721	5,807,133	23,996,854
6.	Bluebird Media Network, LLC	0	8,762	8,762
7.	Callabyte Technology, LLC	298,801	24,873	323,674
8.	CenturyLink Communications, LLC	80,443	142,983	223,426
9.	Co-Mo Comm, Inc	360,749	130,662	491,411
10.	Cogent Communications, LLC	0	0	0
11.	MCI Communications Services, LLC	7,590	17,466	25,056
12.	Missouri Network Alliance, LLC	232,707	189,688	422,395
13.	Sho-Me Technologies, LLC	154,462	87,593	242,055
14.	Socket Telecom, LLC	581,083	151,797	732,880
15.	Windstream KDL, Inc	1,877	1,959	3,836

Table III

State Tax Commission Annual Report - 2025

Cole County

County Number: 26

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	35,885	32,581	68,466
17.	Brightspeed of West Missouri, LLC	1,616,209	914,121	2,530,330
18.	Otelco Mid-Missouri, LLC	1,203	659	1,862
19.	Centrally Assessed Private Car (CAPCC) Companies	0	750,467	750,467
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		63,489,412	11,942,273	75,431,685
TOTAL ASSESSED VALUATION FOR COUNTY				1,787,610,897

State Tax Commission Annual Report - 2025

Cooper County

County Number: 27

1. Residential	74,178,930
2. Agricultural	16,375,540
3. Commercial	12,137,030
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	102,691,500
6. Residential	69,623,370
7. Agricultural	296,220
8. Commercial	36,553,240
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	106,472,830
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	209,164,330
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,460
13. Cattle	1,224,560
14. Hogs	9,195
15. Sheep and Goats	4,818
16. Poultry	54,727
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,297,760
19. Farm Machinery	4,007,447
20. Vehicles Including Recreational Vehicles	63,417,835
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	372,626
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	5,400
24. Pollution Control Tools and Equipment	45,869
25. All Other Tangible Personal Property	10,408,835
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	78,258,012
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	79,555,772
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	288,720,102

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		2,354,422	338,142	2,692,564
2. Evergy Missouri West, Inc		763,437	71,870	835,307
3. Union Electric Company dba Ameren Missouri		13,616,525	1,351,842	14,968,367
4. Magellan Pipeline Company, LP		647,990	13,424	661,414
5. Panhandle Eastern Pipe Line Company, LP		1,863,036	14,271	1,877,307
6. Southern Star Central Gas Pipeline, Inc		882,333	31,660	913,993
7. Union Pacific Railroad Company		18,578,731	5,931,325	24,510,056
8. Bluebird Media Network, LLC		0	156,842	156,842
9. CenturyLink Communications, LLC		62,486	111,066	173,552
10. Co-Mo Comm, Inc		2,058,210	745,477	2,803,687
11. Cogent Communications, LLC		0	0	0
12. Fiber Platform, LLC		43,695	9,971	53,666
13. Missouri Network Alliance, LLC		102,999	83,958	186,957
14. Sho-Me Technologies, LLC		2,992	1,697	4,689
15. Socket Telecom, LLC		163,189	42,630	205,819

Table III

State Tax Commission Annual Report - 2025

Cooper County

County Number: 27

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	348,362	316,287	664,649
17.	Brightspeed of Missouri, LLC	141,367	79,957	221,324
18.	Brightspeed of West Missouri, LLC	214,915	121,555	336,470
19.	Otelco Mid-Missouri, LLC	392,113	214,853	606,966
20.	Overstreet Investments, Inc. (COOPER)	0	133,454	133,454
21.	Centrally Assessed Private Car (CAPCC) Companies	0	766,516	766,516
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		42,236,802	10,536,797	52,773,599
TOTAL ASSESSED VALUATION FOR COUNTY				341,493,701

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Cooper County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Cooper County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Crawford County

County Number: 28

1. Residential	127,404,060
2. Agricultural	8,183,380
3. Commercial	22,852,315
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	158,439,755
6. Residential	68,490,360
7. Agricultural	605,620
8. Commercial	42,659,830
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	111,755,810
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	270,195,565
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,700
13. Cattle	586,320
14. Hogs	153
15. Sheep and Goats	3,552
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	595,725
19. Farm Machinery	3,296,720
20. Vehicles Including Recreational Vehicles	79,780,040
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	633,136
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	201,600
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	22,688,319
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	106,599,815
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	107,195,540
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	377,391,105

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	2,048,455	203,370	2,251,825
2.	NuStar Pipeline Operating Partnership, LP	114,110	12,000	126,110
3.	SPIRE MoGas Pipeline, LLC	1,481,016	315,980	1,796,996
4.	BNSF Railway Company	10,129,108	3,388,004	13,517,112
5.	CenturyLink Communications, LLC	79,911	142,039	221,950
6.	MCI Communications Services, LLC	35,226	81,066	116,292
7.	Sho-Me Technologies, LLC	50,217	28,477	78,694
8.	Windstream KDL, Inc	6,099	6,368	12,467
9.	AT&T Wireline Holdings, LLC	26,027	23,631	49,658
10.	Brightspeed of Missouri, LLC	1,020,427	577,149	1,597,576
11.	Fidelity Telephone Company	197,643	109,354	306,997
12.	Steeleville Telephone Exchange, Inc	1,086,364	448,858	1,535,222
13.	Fidelity Cablevision, LLC	3,163	113,965	117,128

State Tax Commission Annual Report - 2025

Crawford County

County Number: 28

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
14. Centrally Assessed Private Car (CAPCC) Companies	0	502,567	502,567
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	16,277,766	5,952,828	22,230,594
TOTAL ASSESSED VALUATION FOR COUNTY			399,621,699

State Tax Commission Annual Report - 2025

Dade County

County Number: 29

1. Residential	46,608,340
2. Agricultural	10,708,440
3. Commercial	19,356,015
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	76,672,795
6. Residential	14,472,810
7. Agricultural	46,610
8. Commercial	8,791,372
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	23,310,792
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	99,983,587
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,710
13. Cattle	2,353,045
14. Hogs	105,984
15. Sheep and Goats	30,638
16. Poultry	172,934
17. All Other Livestock	5,550
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,674,861
19. Farm Machinery	7,335,770
20. Vehicles Including Recreational Vehicles	29,135,365
21. Grain and Other Agricultural Crops	31,172
22. Manufactured Homes Used as Dwelling Units	310,974
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	59,370
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	5,948,335
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	42,820,986
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	45,495,847
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	145,479,434

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	7,916,150	916,537	8,832,687
2.	Evergy Missouri West, Inc	141,109	13,284	154,393
3.	Explorer Pipeline Company	1,767,546	1,290	1,768,836
4.	MPLX Ozark Pipe Line, LLC	87,923	1,019	88,942
5.	BNSF Railway Company	11,403,528	3,814,275	15,217,803
6.	Empire District Industries, Inc	9,808	7,783	17,591
7.	K-Powernet, LLC	15,957	3,550	19,507
8.	AT&T Wireline Holdings, LLC	338,704	307,518	646,222
9.	Brightspeed of East Missouri, LLC	522,806	112,889	635,695
10.	Miller Telephone Company	1,871	522	2,393
11.	Windstream Missouri, Inc	3,327	540	3,867

State Tax Commission Annual Report - 2025

Dade County

County Number: 29

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	565,799	565,799
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	22,208,729	5,745,006	27,953,735
TOTAL ASSESSED VALUATION FOR COUNTY			173,433,169

State Tax Commission Annual Report - 2025

Dallas County

County Number: 30

1. Residential	96,012,180
2. Agricultural	18,163,783
3. Commercial	19,522,029
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	133,697,992
6. Residential	20,272,900
7. Agricultural	53,540
8. Commercial	15,325,202
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	35,651,642
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	169,349,634
12. Horses, Mares, Geldings, Asses, Jennets and Mules	15,050
13. Cattle	1,337,325
14. Hogs	6,660
15. Sheep and Goats	16,620
16. Poultry	334,306
17. All Other Livestock	31,265
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,741,226
19. Farm Machinery	2,116,720
20. Vehicles Including Recreational Vehicles	54,345,729
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	904,683
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	10,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,957,023
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	61,334,455
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	63,075,681
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	232,425,315

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	7,460,654	863,799	8,324,453
2.	Explorer Pipeline Company	3,680,613	2,686	3,683,299
3.	MPLX Ozark Pipe Line, LLC	5,423,595	62,837	5,486,432
4.	Phillips 66 Pipeline, LLC	1,823,108	5,905	1,829,013
5.	Empire District Industries, Inc	95,860	76,069	171,929
6.	K-Powernet, LLC	5,121	1,139	6,260
7.	Sho-Me Technologies, LLC	81,675	46,317	127,992
8.	Total Highspeed, LLC	822,101	126,154	948,255
9.	AT&T Wireline Holdings, LLC	90,807	82,446	173,253
10.	Brightspeed of Missouri, LLC	1,452,016	821,254	2,273,270
11.	Brightspeed of West Missouri, LLC	59,195	33,481	92,676

State Tax Commission Annual Report - 2025

Dallas County

County Number: 30

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Stoutland Telephone Company	7,954	2,367	10,321
13. Fidelity Cablevision, LLC	3,615	130,245	133,860
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	21,006,314	2,254,699	23,261,013
TOTAL ASSESSED VALUATION FOR COUNTY			255,686,328

State Tax Commission Annual Report - 2025

Daviess County

County Number: 31

1. Residential	65,719,448
2. Agricultural	23,665,831
3. Commercial	14,179,954
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	103,565,233
6. Residential	15,016,585
7. Agricultural	420,633
8. Commercial	6,275,148
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	21,712,366
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	125,277,599
12. Horses, Mares, Geldings, Asses, Jennets and Mules	19,904
13. Cattle	640,400
14. Hogs	823,745
15. Sheep and Goats	11,569
16. Poultry	42,758
17. All Other Livestock	4,373
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,542,749
19. Farm Machinery	8,513,571
20. Vehicles Including Recreational Vehicles	35,645,561
21. Grain and Other Agricultural Crops	2,453
22. Manufactured Homes Used as Dwelling Units	107,067
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	9,100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	8,754,466
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	53,032,218
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	54,574,967
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	179,852,566

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	2,113,422	198,959	2,312,381
2.	Union Electric Company dba Ameren Missouri	1,759,893	174,721	1,934,614
3.	Buckeye Pipe Line Transportation, LLC	55,905	269	56,174
4.	Magellan Pipeline Company, LP	1,026,658	21,269	1,047,927
5.	Union Pacific Railroad Company	4,911,834	1,568,120	6,479,954
6.	Bluebird Media Network, LLC	0	203,982	203,982
7.	CenturyLink Communications, LLC	44,764	79,566	124,330
8.	Green Hills Telecommunications Services	6,741	886	7,627
9.	MCI Communications Services, LLC	31,706	72,965	104,671
10.	Mid-States Services, LLC	389,276	475,251	864,527
11.	Missouri Network Alliance, LLC	166,212	135,486	301,698
12.	AT&T Wireline Holdings, LLC	17,325	15,730	33,055
13.	Brightspeed of East Missouri, LLC	58,681	12,671	71,352
14.	Grand River Mutual Telephone Corporation	159,995	65,361	225,356
15.	Green Hills Telephone Corporation	133,449	38,797	172,246

Table III

State Tax Commission Annual Report - 2025

Daviess County

County Number: 31

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Windstream Missouri, Inc	765,703	124,375	890,078
17.	Centrally Assessed Private Car (CAPCC) Companies	0	202,651	202,651
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		11,641,564	3,391,059	15,032,623
TOTAL ASSESSED VALUATION FOR COUNTY				194,885,189

State Tax Commission Annual Report - 2025

DeKalb County

County Number: 32

1. Residential	40,992,280
2. Agricultural	14,344,050
3. Commercial	69,802,950
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	125,139,280
6. Residential	28,370,520
7. Agricultural	170,150
8. Commercial	24,758,590
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	53,299,260
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	178,438,540
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,730
13. Cattle	766,190
14. Hogs	15,603
15. Sheep and Goats	6,828
16. Poultry	6,000
17. All Other Livestock	170
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	798,521
19. Farm Machinery	5,217,190
20. Vehicles Including Recreational Vehicles	37,974,340
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	386,500
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	3,400
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	7,186,750
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	50,768,180
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	51,566,701
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	230,005,241

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	2,382,374	224,278	2,606,652
2.	Transource Missouri, LLC	7,480,039	0	7,480,039
3.	Union Electric Company dba Ameren Missouri	4,652,225	461,871	5,114,096
4.	Magellan Pipeline Company, LP	1,505,311	31,185	1,536,496
5.	Bluebird Media Network, LLC	0	144,460	144,460
6.	CenturyLink Communications, LLC	17,037	30,282	47,319
7.	MCI Communications Services, LLC	46,283	106,512	152,795
8.	Missouri Network Alliance, LLC	164,243	133,881	298,124
9.	Sho-Me Technologies, LLC	1,385	785	2,170
10.	United Services, Inc	3,011,787	730,652	3,742,439
11.	AT&T Wireline Holdings, LLC	54,942	49,883	104,825
12.	Brightspeed of East Missouri, LLC	510,220	110,171	620,391
13.	Brightspeed of West Missouri, LLC	66,874	37,824	104,698

State Tax Commission Annual Report - 2025

DeKalb County

County Number: 32

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
14.	Windstream Missouri, Inc	50,317	8,173	58,490
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		19,943,037	2,069,957	22,012,994
TOTAL ASSESSED VALUATION FOR COUNTY				252,018,235

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, DeKalb County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase commercial assessments. Therefore, the values provided are the final values submitted by DeKalb County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Dent County

County Number: 33

1. Residential	81,959,330
2. Agricultural	6,704,140
3. Commercial	15,478,400
4. Forest Croplands	1,160
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	104,143,030
6. Residential	24,900,450
7. Agricultural	28,460
8. Commercial	15,962,030
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	40,890,940
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	145,033,970
12. Horses, Mares, Geldings, Asses, Jennets and Mules	71,790
13. Cattle	1,001,828
14. Hogs	130
15. Sheep and Goats	14,080
16. Poultry	0
17. All Other Livestock	3,030
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,090,858
19. Farm Machinery	1,284,850
20. Vehicles Including Recreational Vehicles	49,892,700
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	856,250
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	2,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	12,552,400
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	64,588,500
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	65,679,358
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	210,713,328

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. NuStar Pipeline Operating Partnership, LP		326,570	34,344	360,914
2. SPIRE MoGas Pipeline, LLC		576,030	122,898	698,928
3. CenturyLink Communications, LLC		6,224	11,063	17,287
4. MCI Communications Services, LLC		7,877	18,128	26,005
5. Sho-Me Technologies, LLC		11,062	6,273	17,335
6. AT&T Wireline Holdings, LLC		2,439	2,215	4,654
7. Brightspeed of East Missouri, LLC		216,940	46,844	263,784
8. Brightspeed of West Missouri, LLC		1,124,056	635,761	1,759,817
9. Steelville Telephone Exchange, Inc		27,961	11,553	39,514
10. Fidelity Cablevision, LLC		20,767	748,203	768,970
11. Air Evac EMS, Inc		0	478,183	478,183
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		2,319,926	2,115,465	4,435,391
TOTAL ASSESSED VALUATION FOR COUNTY				215,148,719

State Tax Commission Annual Report - 2025

Douglas County

County Number: 34

1. Residential	97,534,770
2. Agricultural	11,684,640
3. Commercial	12,461,130
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	121,680,540
6. Residential	19,036,000
7. Agricultural	56,330
8. Commercial	14,522,915
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	33,615,245
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	155,295,785
12. Horses, Mares, Geldings, Asses, Jennets and Mules	8,750
13. Cattle	1,928,660
14. Hogs	1,132
15. Sheep and Goats	14,574
16. Poultry	0
17. All Other Livestock	3,650
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,956,766
19. Farm Machinery	1,304,075
20. Vehicles Including Recreational Vehicles	40,903,687
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	837,600
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	14,520,776
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	57,567,338
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	59,524,104
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	214,819,889

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Sho-Me Technologies, LLC	31,160	17,671	48,831
2. AT&T Wireline Holdings, LLC	25,699	23,333	49,032
3. Brightspeed of East Missouri, LLC	248,153	53,583	301,736
4. Brightspeed of Missouri, LLC	1,397,463	790,399	2,187,862
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	1,702,475	884,986	2,587,461
TOTAL ASSESSED VALUATION FOR COUNTY			217,407,350

State Tax Commission Annual Report - 2025

Dunklin County

County Number: 35

1. Residential	40,411,260
2. Agricultural	28,709,250
3. Commercial	29,782,140
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	98,902,650
6. Residential	81,531,820
7. Agricultural	537,560
8. Commercial	37,797,510
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	119,866,890
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	218,769,540
12. Horses, Mares, Geldings, Asses, Jennets and Mules	520
13. Cattle	20,540
14. Hogs	37
15. Sheep and Goats	343
16. Poultry	20,005
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	41,445
19. Farm Machinery	8,459,861
20. Vehicles Including Recreational Vehicles	78,895,057
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	121,030
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	21,034,895
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	108,511,143
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	108,552,588
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	327,322,128

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Entergy Arkansas, LLC		726,338	0	726,338
2. Union Electric Company dba Ameren Missouri		2,250,617	223,440	2,474,057
3. Enterprise TE Products Pipeline Company, LLC		1,424,440	34,309	1,458,749
4. Ozark Gas Transmission, LLC		124,664	522	125,186
5. Texas Eastern Transmission, LP		490,874	3,864	494,738
6. Union Pacific Railroad Company		8,094,215	2,584,107	10,678,322
7. CenturyLink Communications, LLC		5,376	9,555	14,931
8. PDFiber, LLC		0	235,010	235,010
9. Sho-Me Technologies, LLC		38,664	21,926	60,590
10. AT&T Wireline Holdings, LLC		1,174,496	1,066,354	2,240,850
11. BPS Telephone Company		30,081	8,224	38,305
12. X-Ray Lima Sierra, LLC		0	2,264	2,264
13. BKA Leasing		0	115,045	115,045
14. Spectre Aviation, LLC		0	127,565	127,565

State Tax Commission Annual Report - 2025

Dunklin County

County Number: 35

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	333,949	333,949
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	14,359,765	4,766,134	19,125,899
TOTAL ASSESSED VALUATION FOR COUNTY			346,448,027

Franklin County

County Number: 36

1. Residential	889,080,589
2. Agricultural	53,587,835
3. Commercial	93,320,435
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	1,035,988,859
6. Residential	589,707,866
7. Agricultural	4,875,002
8. Commercial	368,620,651
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	963,203,519
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,999,192,378
12. Horses, Mares, Geldings, Asses, Jennets and Mules	10,612
13. Cattle	998,255
14. Hogs	56,133
15. Sheep and Goats	3,817
16. Poultry	0
17. All Other Livestock	12
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,068,829
19. Farm Machinery	2,230,543
20. Vehicles Including Recreational Vehicles	383,377,695
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	3,353,124
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	871,305
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	178,841,580
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	568,674,247
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	569,743,076
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	2,568,935,454

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	111,168,974	11,036,803	122,205,777
2.	Explorer Pipeline Company	6,477,454	4,726	6,482,180
3.	MPLX Ozark Pipe Line, LLC	9,736,847	112,809	9,849,656
4.	Phillips 66 Carrier, LLC	2,760,411	7,496	2,767,907
5.	Phillips 66 Pipeline, LLC	5,797,325	18,779	5,816,104
6.	SPIRE MoGas Pipeline, LLC	1,543,743	329,363	1,873,106
7.	BNSF Railway Company	13,504,178	4,516,904	18,021,082
8.	Missouri Eastern Railroad, LLC	619,838	75,910	695,748
9.	Union Pacific Railroad Company	18,653,721	5,955,266	24,608,987
10.	Bluebird Media Network, LLC	0	10,572	10,572
11.	CenturyLink Communications, LLC	266,521	473,729	740,250
12.	Clearwave Communications	5,593	578	6,171
13.	Cogent Communications, LLC	0	0	0
14.	Fiber Platform, LLC	117,828	26,888	144,716
15.	Gateway Infrastructure, LLC	88,927	8,760	97,687

State Tax Commission Annual Report - 2025

Franklin County

County Number: 36

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	MCI Communications Services, LLC	62,352	143,491	205,843
17.	McLeodUSA Telecommunications Services	27,028	65,102	92,130
18.	Missouri Network Alliance, LLC	4,292	3,498	7,790
19.	Sho-Me Technologies, LLC	184,432	104,589	289,021
20.	Windstream KDL, Inc	28,171	29,415	57,586
21.	AT&T Wireline Holdings, LLC	1,844,138	1,674,339	3,518,477
22.	Brightspeed of Missouri, LLC	86,528	48,940	135,468
23.	Fidelity Telephone Company	1,785,509	987,905	2,773,414
24.	Fidelity Cablevision, LLC	37,860	1,364,037	1,401,897
25.	Life Net, Inc	0	560,139	560,139
26.	Centrally Assessed Private Car (CAPCC) Companies	0	1,439,636	1,439,636
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		174,801,670	28,999,674	203,801,344
TOTAL ASSESSED VALUATION FOR COUNTY				2,772,736,798

State Tax Commission Annual Report - 2025

Gasconade County

County Number: 37

1. Residential	103,469,920
2. Agricultural	9,575,670
3. Commercial	12,664,250
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	125,709,840
6. Residential	48,732,270
7. Agricultural	55,480
8. Commercial	27,985,230
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	76,772,980
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	202,482,820
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,086
13. Cattle	831,320
14. Hogs	585
15. Sheep and Goats	4,782
16. Poultry	458
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	841,231
19. Farm Machinery	3,062,352
20. Vehicles Including Recreational Vehicles	59,615,277
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	297,219
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	67,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	11,865,888
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	74,908,536
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	75,749,767
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	278,232,587

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	12,337,708	1,224,882	13,562,590
2.	Explorer Pipeline Company	3,217,431	2,348	3,219,779
3.	MPLX Ozark Pipe Line, LLC	4,355,958	50,467	4,406,425
4.	NuStar Pipeline Operating Partnership, LP	422,045	44,384	466,429
5.	Phillips 66 Carrier, LLC	1,163,703	3,160	1,166,863
6.	Phillips 66 Pipeline, LLC	3,360,429	10,885	3,371,314
7.	SPIRE MoGas Pipeline, LLC	412,271	87,959	500,230
8.	Union Pacific Railroad Company	7,395,872	2,361,158	9,757,030
9.	Callabyte Technology, LLC	109,473	9,113	118,586
10.	CenturyLink Communications, LLC	43,701	77,677	121,378
11.	Cogent Communications, LLC	0	0	0
12.	MCI Communications Services, LLC	23,567	54,235	77,802
13.	Sho-Me Technologies, LLC	72,281	40,989	113,270
14.	Socket Telecom, LLC	5,492	1,435	6,927
15.	Windstream KDL, Inc	5,104	5,329	10,433

Table III

State Tax Commission Annual Report - 2025

Gasconade County

County Number: 37

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	12,247	11,119	23,366
17.	Brightspeed of Missouri, LLC	819,802	463,676	1,283,478
18.	Fidelity Telephone Company	981,267	542,926	1,524,193
19.	Fidelity Cablevision, LLC	18,429	663,968	682,397
20.	Centrally Assessed Private Car (CAPCC) Companies	0	305,137	305,137
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		34,756,780	5,960,847	40,717,627
TOTAL ASSESSED VALUATION FOR COUNTY				318,950,214

State Tax Commission Annual Report - 2025

Gentry County

County Number: 38

1. Residential	21,819,400
2. Agricultural	16,969,760
3. Commercial	20,016,210
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	58,805,370
6. Residential	23,846,410
7. Agricultural	202,940
8. Commercial	10,903,650
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	34,953,000
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	93,758,370
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,906
13. Cattle	803,845
14. Hogs	783,107
15. Sheep and Goats	13,653
16. Poultry	8,074
17. All Other Livestock	445
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,616,030
19. Farm Machinery	6,901,450
20. Vehicles Including Recreational Vehicles	25,699,520
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	12,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,963,084
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	36,576,854
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	38,192,884
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	131,951,254

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	1,254,706	118,119	1,372,825
2.	Union Electric Company dba Ameren Missouri	121,632	12,076	133,708
3.	Magellan Pipeline Company, LP	715,214	14,817	730,031
4.	ANR Pipeline Company	721,189	708,895	1,430,084
5.	Bluebird Media Network, LLC	0	146,922	146,922
6.	Missouri Network Alliance, LLC	55,892	45,560	101,452
7.	Sho-Me Technologies, LLC	521	295	816
8.	United Services, Inc	1,903,138	461,696	2,364,834
9.	AT&T Wireline Holdings, LLC	161,581	146,703	308,284
10.	Brightspeed of West Missouri, LLC	101,688	57,515	159,203
11.	Grand River Mutual Telephone Corporation	266,110	108,710	374,820

State Tax Commission Annual Report - 2025

Gentry County

County Number: 38

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Windstream Missouri, Inc	212,788	34,564	247,352
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	5,514,459	1,855,872	7,370,331
TOTAL ASSESSED VALUATION FOR COUNTY			139,321,585

State Tax Commission Annual Report - 2025

Greene County

County Number: 39

1. Residential	1,854,543,520
2. Agricultural	19,902,840
3. Commercial	119,503,542
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	1,993,949,902
6. Residential	2,424,605,060
7. Agricultural	5,589,610
8. Commercial	2,082,965,683
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	4,513,160,353
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	6,507,110,255
12. Horses, Mares, Geldings, Asses, Jennets and Mules	39,470
13. Cattle	1,555,100
14. Hogs	930
15. Sheep and Goats	10,160
16. Poultry	50
17. All Other Livestock	13,520
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,619,230
19. Farm Machinery	1,858,850
20. Vehicles Including Recreational Vehicles	957,978,867
21. Grain and Other Agricultural Crops	4,890
22. Manufactured Homes Used as Dwelling Units	1,689,400
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	405,080
24. Pollution Control Tools and Equipment	3,364,990
25. All Other Tangible Personal Property	405,232,049
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	1,370,534,126
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	1,372,153,356
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	7,879,263,611

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	26,236,746	3,037,708	29,274,454
2.	Explorer Pipeline Company	1,678,814	1,225	1,680,039
3.	Magellan Pipeline Company, LP	436,532	9,043	445,575
4.	MPLX Ozark Pipe Line, LLC	4,544,364	52,650	4,597,014
5.	Phillips 66 Pipeline, LLC	3,359,859	10,883	3,370,742
6.	Southern Star Central Gas Pipeline, Inc	718,475	25,781	744,256
7.	BNSF Railway Company	21,583,301	7,219,225	28,802,526
8.	Missouri & Northern Arkansas Railroad	96,436	30,013	126,449
9.	CenturyLink Communications, LLC	121,006	215,084	336,090
10.	Empire District Industries, Inc	370,048	293,650	663,698
11.	Fiber Platform, LLC	40,938	9,342	50,280
12.	K-Powernet, LLC	169,292	37,666	206,958
13.	MCI Communications Services, LLC	57,943	133,343	191,286
14.	MCI Metro Access Transmission	22,473	14,409	36,882
15.	McLeodUSA Telecommunications Services	31,881	76,792	108,673

Table III

State Tax Commission Annual Report - 2025

Greene County

County Number: 39

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Missouri Network Alliance, LLC	514,541	419,421	933,962
17.	Sho-Me Technologies, LLC	111,585	63,278	174,863
18.	Total Highspeed, LLC	4,569,650	701,228	5,270,878
19.	Windstream KDL, Inc	8,919	9,313	18,232
20.	Zayo Group, LLC	163,724	73,579	237,303
21.	AT&T Wireline Holdings, LLC	3,164,872	2,873,465	6,038,337
22.	Choctaw Telephone Company	604	321	925
23.	Air Wisconsin Airlines, LLC	0	76,566	76,566
24.	Allegiant Air, LLC	0	895,545	895,545
25.	Berry Aviation, Inc	0	7,729	7,729
26.	Business Aviation, LLC	0	175,347	175,347
27.	CommuteAir, LLC	0	283,122	283,122
28.	Delta Air Lines, Inc	0	336,719	336,719
29.	Endeavor Air, Inc	0	402,444	402,444
30.	Envoy Air, Inc	0	2,816,857	2,816,857
31.	Federal Express Corporation	0	1,566,581	1,566,581
32.	Flying Five, LLC	0	190,243	190,243
33.	GoJet Airlines, LLC	0	3,926	3,926
34.	JD76 Air, LLC	0	2,445	2,445
35.	Kalitta Charters, LLC	0	3,952	3,952
36.	LayVen Air II, LLC	0	1,103,515	1,103,515
37.	LayVen Air, LLC	0	140,532	140,532
38.	N302CJ, LLC	0	151,960	151,960
39.	PSA Airlines, Inc	0	1,040,047	1,040,047
40.	SkyWest Airlines, Inc	0	1,306,815	1,306,815
41.	Sun Country, Inc	0	25,025	25,025
42.	United Parcel Service Co	0	620,791	620,791
43.	X-Ray Lima Sierra, LLC	0	174,321	174,321
44.	Architect Aviation, LLC	0	143,822	143,822
45.	Bass Pro, LLC	0	2,115,442	2,115,442
46.	CDP Aviation, LLP	0	915,664	915,664
47.	Cricket Creek, LLC	0	213,231	213,231
48.	Forvis Mazars, LLP	0	480,844	480,844
49.	Great Southern Bank	0	533,012	533,012
50.	Loren Cook Company	0	1,196,513	1,196,513
51.	Matt McClean	0	30,000	30,000

State Tax Commission Annual Report - 2025

Greene County

County Number: 39

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
52.	N560PG XLS, LLC	0	190,787	190,787
53.	New Prime, Inc	0	665,688	665,688
54.	O'Reilly II Aviation, Inc	0	176,848	176,848
55.	Ozark Air Services, LLC	0	413,800	413,800
56.	Steward Financial Holdings	0	499,055	499,055
57.	Centrally Assessed Private Car (CAPCC) Companies	0	1,168,338	1,168,338
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		68,002,003	35,374,945	103,376,948
TOTAL ASSESSED VALUATION FOR COUNTY				7,982,640,559

State Tax Commission Annual Report - 2025

Grundy County

County Number: 40

1. Residential	22,751,280
2. Agricultural	13,770,310
3. Commercial	3,188,805
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	39,710,395
6. Residential	32,263,130
7. Agricultural	233,380
8. Commercial	12,272,866
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	44,769,376
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	84,479,771
12. Horses, Mares, Geldings, Asses, Jennets and Mules	11,900
13. Cattle	751,060
14. Hogs	116,398
15. Sheep and Goats	11,310
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	890,668
19. Farm Machinery	4,359,540
20. Vehicles Including Recreational Vehicles	28,795,936
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	78,250
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	12,540
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	6,372,990
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	39,619,256
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	40,509,924
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	124,989,695

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Missouri West, Inc	7,802,415	734,525	8,536,940
2.	Buckeye Pipe Line Transportation, LLC	955,199	4,598	959,797
3.	KPL Northern States, LLC	25,767	148	25,915
4.	Dakota, Minnesota & Eastern Railroad Corporation	2,054,737	189,281	2,244,018
5.	Union Pacific Railroad Company	13,127,908	4,191,131	17,319,039
6.	Bluebird Media Network, LLC	0	252,135	252,135
7.	Mid-States Services, LLC	762,757	931,218	1,693,975
8.	Missouri Network Alliance, LLC	115,823	94,412	210,235
9.	WANRack, LLC	1	0	1
10.	AT&T Wireline Holdings, LLC	221,671	201,260	422,931
11.	Grand River Mutual Telephone Corporation	399,327	163,132	562,459

State Tax Commission Annual Report - 2025

Grundy County

County Number: 40

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	786,047	786,047
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	25,465,605	7,547,887	33,013,492
TOTAL ASSESSED VALUATION FOR COUNTY			158,003,187

State Tax Commission Annual Report - 2025

Harrison County

County Number: 41

1. Residential	26,229,970
2. Agricultural	22,677,330
3. Commercial	7,454,725
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	56,362,025
6. Residential	21,644,130
7. Agricultural	386,460
8. Commercial	16,668,315
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	38,698,905
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	95,060,930
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,460
13. Cattle	1,059,270
14. Hogs	6,640
15. Sheep and Goats	10,570
16. Poultry	570
17. All Other Livestock	2,880
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,086,390
19. Farm Machinery	9,425,936
20. Vehicles Including Recreational Vehicles	32,055,996
21. Grain and Other Agricultural Crops	230
22. Manufactured Homes Used as Dwelling Units	67,200
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	28,550
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	7,999,699
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	49,577,611
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	50,664,001
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	145,724,931

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc		4,805,754	452,417	5,258,171
2. KPL Northern States, LLC		34,995	202	35,197
3. Magellan Pipeline Company, LP		2,827,244	58,571	2,885,815
4. ANR Pipeline Company		1,864,140	1,832,361	3,696,501
5. CenturyLink Communications, LLC		43,855	77,950	121,805
6. MCI Communications Services, LLC		86,744	199,623	286,367
7. Sho-Me Technologies, LLC		357	203	560
8. Grand River Mutual Telephone Corporation		778,725	318,122	1,096,847
9. Windstream Missouri, Inc		17,829	2,896	20,725
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		10,459,643	2,942,345	13,401,988
TOTAL ASSESSED VALUATION FOR COUNTY				159,126,919

State Tax Commission Annual Report - 2025

Henry County

County Number: 42

1. Residential	144,597,040
2. Agricultural	23,629,630
3. Commercial	30,650,220
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	198,876,890
6. Residential	137,402,950
7. Agricultural	297,190
8. Commercial	70,099,490
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	207,799,630
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	406,676,520
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,204
13. Cattle	1,577,570
14. Hogs	98,572
15. Sheep and Goats	7,573
16. Poultry	61,221
17. All Other Livestock	13,280
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,761,420
19. Farm Machinery	7,644,164
20. Vehicles Including Recreational Vehicles	93,201,692
21. Grain and Other Agricultural Crops	74,110
22. Manufactured Homes Used as Dwelling Units	594,550
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	29,280
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	19,639,394
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	121,183,190
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	122,944,610
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	529,621,130

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		4,539,386	651,947	5,191,333
2. Evergy Missouri West, Inc		25,513,834	2,401,890	27,915,724
3. Magellan Pipeline Company, LP		597,784	12,384	610,168
4. Panhandle Eastern Pipe Line Company, LP		8,859	68	8,927
5. Missouri & Northern Arkansas Railroad		367,376	114,335	481,711
6. CenturyLink Communications, LLC		10,179	18,093	28,272
7. Fiber Platform, LLC		11,242	2,565	13,807
8. K-Powernet, LLC		54,402	12,104	66,506
9. MCI Communications Services, LLC		6,294	14,485	20,779
10. Missouri Network Alliance, LLC		105,574	86,057	191,631
11. Socket Telecom, LLC		95,284	24,891	120,175
12. Vero Fiber Networks, LLC		22,729	0	22,729
13. Windstream KDL, Inc		1,356	1,416	2,772
14. Brightspeed of East Missouri, LLC		36,647	7,913	44,560
15. Brightspeed of West Missouri, LLC		1,604,444	907,467	2,511,911

Table III

State Tax Commission Annual Report - 2025

Henry County

County Number: 42

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Consolidated Communications	44,374	23,653	68,027
17. Centrally Assessed Private Car (CAPCC) Companies	0	371,269	371,269
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	33,019,764	4,650,537	37,670,301
TOTAL ASSESSED VALUATION FOR COUNTY			567,291,431

State Tax Commission Annual Report - 2025

Hickory County

County Number: 43

1. Residential	84,677,420
2. Agricultural	6,806,270
3. Commercial	13,888,520
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	105,372,210
6. Residential	6,978,900
7. Agricultural	31,520
8. Commercial	5,521,060
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	12,531,480
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	117,903,690
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,820
13. Cattle	979,105
14. Hogs	460
15. Sheep and Goats	7,262
16. Poultry	5,124
17. All Other Livestock	100
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	996,871
19. Farm Machinery	1,823,030
20. Vehicles Including Recreational Vehicles	41,609,102
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	605,259
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	230
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,588,181
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	46,625,802
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	47,622,673
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	165,526,363

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Empire District Electric Company, The	4,856,791	562,322	5,419,113
2. Empire District Industries, Inc	22,350	17,736	40,086
3. Sho-Me Technologies, LLC	7,310	4,145	11,455
4. Brightspeed of East Missouri, LLC	72,529	15,661	88,190
5. Brightspeed of Missouri, LLC	1,059,006	598,969	1,657,975
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	6,017,986	1,198,833	7,216,819
TOTAL ASSESSED VALUATION FOR COUNTY			172,743,182

State Tax Commission Annual Report - 2025

Holt County

County Number: 44

1. Residential	13,838,390
2. Agricultural	20,556,400
3. Commercial	18,270,879
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	52,665,669
6. Residential	18,844,550
7. Agricultural	332,290
8. Commercial	7,648,440
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	26,825,280
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	79,490,949
12. Horses, Mares, Geldings, Asses, Jennets and Mules	730
13. Cattle	99,560
14. Hogs	13,110
15. Sheep and Goats	490
16. Poultry	20
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	113,910
19. Farm Machinery	14,727,230
20. Vehicles Including Recreational Vehicles	25,573,414
21. Grain and Other Agricultural Crops	199,390
22. Manufactured Homes Used as Dwelling Units	2,770
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	2,100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,488,913
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	43,993,817
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	44,107,727
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	123,598,676

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc		13,093,810	1,232,660	14,326,470
2. Transource Missouri, LLC		9,944,104	0	9,944,104
3. ANR Pipeline Company		1,684,716	1,655,996	3,340,712
4. BNSF Railway Company		18,227,717	6,096,843	24,324,560
5. CenturyLink Communications, LLC		36,404	64,707	101,111
6. Missouri Network Alliance, LLC		101	82	183
7. United Services, Inc		868,014	210,578	1,078,592
8. AT&T Wireline Holdings, LLC		13,034	11,834	24,868
9. Brightspeed of West Missouri, LLC		390,118	220,649	610,767
10. Holway Telephone Company		109,095	8,331	117,426
11. Oregon Farmer Mutual Telephone		89,394	57,242	146,636
12. Rock Port Telephone Company		45,144	25,690	70,834

State Tax Commission Annual Report - 2025

Holt County

County Number: 44

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
13. Centrally Assessed Private Car (CAPCC) Companies	0	904,389	904,389
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	44,501,651	10,489,001	54,990,652
TOTAL ASSESSED VALUATION FOR COUNTY			178,589,328

Howard County

County Number: 45

1. Residential	42,944,510
2. Agricultural	14,960,630
3. Commercial	5,268,847
4. Forest Croplands	420
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	63,174,407
6. Residential	21,432,810
7. Agricultural	160,600
8. Commercial	8,054,888
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	29,648,298
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	92,822,705
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,860
13. Cattle	457,155
14. Hogs	762
15. Sheep and Goats	12,399
16. Poultry	18,984
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	493,160
19. Farm Machinery	6,055,997
20. Vehicles Including Recreational Vehicles	41,065,265
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	224,606
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	47,140
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	4,455,720
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	51,848,728
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	52,341,888
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	145,164,593

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		7,827,245	1,124,150	8,951,395
2. Union Electric Company dba Ameren Missouri		3,427,933	340,324	3,768,257
3. Panhandle Eastern Pipe Line Company, LP		1,341,533	10,276	1,351,809
4. Kansas City Southern Railway Company		2,552,924	984,074	3,536,998
5. Air Link Rural Broadband, LLC		1,242,902	454,182	1,697,084
6. Bluebird Media Network, LLC		0	159,015	159,015
7. Chariton Valley Communications Corporation		8,019	1,781	9,800
8. Missouri Network Alliance, LLC		53,317	43,461	96,778
9. Sho-Me Technologies, LLC		47,924	27,177	75,101
10. Socket Telecom, LLC		114,164	29,823	143,987
11. AT&T Wireline Holdings, LLC		594,746	539,984	1,134,730

State Tax Commission Annual Report - 2025

Howard County

County Number: 45

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	Brightspeed of Missouri, LLC	60,662	34,310	94,972
13.	Chariton Valley Broadband, LLC	16,354	3,686	20,040
14.	Overstreet Investments, Inc. (HOWARD COUNTY)	0	681,500	681,500
15.	Centrally Assessed Private Car (CAPCC) Companies	0	274,391	274,391
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		17,287,723	4,708,134	21,995,857
TOTAL ASSESSED VALUATION FOR COUNTY				167,160,450

State Tax Commission Annual Report - 2025

Howell County

County Number: 46

1. Residential	196,451,530
2. Agricultural	11,523,480
3. Commercial	35,949,940
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	243,924,950
6. Residential	124,490,600
7. Agricultural	1,027,120
8. Commercial	76,868,480
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	202,386,200
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	446,311,150
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,960
13. Cattle	1,957,900
14. Hogs	1,210
15. Sheep and Goats	30,430
16. Poultry	8,000
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,007,500
19. Farm Machinery	3,251,660
20. Vehicles Including Recreational Vehicles	126,931,140
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	925,620
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	42,980
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	36,046,680
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	167,198,080
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	169,205,580
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	615,516,730

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. NuStar Pipeline Operating Partnership, LP		449,767	47,300	497,067
2. BNSF Railway Company		15,394,373	5,149,140	20,543,513
3. Missouri Network Alliance, LLC		38,726	31,567	70,293
4. Sho-Me Technologies, LLC		123,778	70,193	193,971
5. AT&T Wireline Holdings, LLC		5,217	4,737	9,954
6. Brightspeed of Missouri, LLC		2,653,636	1,500,885	4,154,521
7. Peace Valley Telephone Company, Inc		20,873	41,480	62,353
8. Air Evac EMS, Inc		0	478,183	478,183
9. Mark L. Dake, DDS, MSD, PC		0	67,727	67,727
10. Centrally Assessed Private Car (CAPCC) Companies		0	763,809	763,809
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		18,686,370	8,155,021	26,841,391
TOTAL ASSESSED VALUATION FOR COUNTY				642,358,121

State Tax Commission Annual Report - 2025

Iron County

County Number: 47

1. Residential	40,819,750
2. Agricultural	3,637,740
3. Commercial	40,070,850
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	84,528,340
6. Residential	21,883,160
7. Agricultural	45,080
8. Commercial	28,352,225
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	50,280,465
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	134,808,805
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,560
13. Cattle	238,530
14. Hogs	310
15. Sheep and Goats	2,860
16. Poultry	0
17. All Other Livestock	10
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	243,270
19. Farm Machinery	603,170
20. Vehicles Including Recreational Vehicles	25,522,800
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	223,170
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	2,900
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	30,859,799
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	57,211,839
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	57,455,109
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	192,263,914

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Ameren Transmission Company of Illinois	250,562	0	250,562
2. Union Electric Company dba Ameren Missouri	20,495,040	2,034,738	22,529,778
3. Enable Mississippi River Transmission, LLC	677,623	7,706	685,329
4. Union Pacific Railroad Company	15,105,764	4,822,569	19,928,333
5. AT&T Wireline Holdings, LLC	63,864	57,983	121,847
6. Brightspeed of East Missouri, LLC	500,436	108,059	608,495
7. Steelville Telephone Exchange, Inc	144,021	59,506	203,527
8. Centrally Assessed Private Car (CAPCC) Companies	0	623,230	623,230
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	37,237,310	7,713,791	44,951,101
TOTAL ASSESSED VALUATION FOR COUNTY			237,215,015

State Tax Commission Annual Report - 2025

Jackson County

County Number: 48

1. Residential	526,979,746
2. Agricultural	9,868,178
3. Commercial	29,969,826
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	566,817,750
6. Residential	9,948,555,438
7. Agricultural	5,138,246
8. Commercial	4,583,526,232
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	14,537,219,916
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	15,104,037,666
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,718
13. Cattle	67,991
14. Hogs	342
15. Sheep and Goats	4,684
16. Poultry	850
17. All Other Livestock	5
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	77,590
19. Farm Machinery	1,422,078
20. Vehicles Including Recreational Vehicles	1,662,464,969
21. Grain and Other Agricultural Crops	35,256
22. Manufactured Homes Used as Dwelling Units	2,785,791
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	112,825
24. Pollution Control Tools and Equipment	1,771,919
25. All Other Tangible Personal Property	953,368,716
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	2,621,961,554
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	2,622,039,144
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	17,726,076,810

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	226,754,380	32,566,487	259,320,867
2.	Evergy Missouri West, Inc	113,334,826	10,669,419	124,004,245
3.	Transource Missouri, LLC	276,713	0	276,713
4.	BP Midwest Product Pipelines Holdings LLC	839,073	3,775	842,848
5.	Buckeye Pipe Line Transportation, LLC	408,201	1,965	410,166
6.	Magellan Pipeline Company, LP	38,292	793	39,085
7.	Sinclair Transportation Company	67,454	10,222	77,676
8.	Panhandle Eastern Pipe Line Company, LP	89,257	684	89,941
9.	Southern Star Central Gas Pipeline, Inc	1,524,029	54,686	1,578,715
10.	Tallgrass Interstate Gas Transmission, LLC	630,040	17,796	647,836
11.	BNSF Railway Company	7,860,874	2,629,321	10,490,195
12.	Dakota, Minnesota & Eastern Railroad Corporation	294,231	27,104	321,335
13.	Kansas City Southern Railway Company	8,362,219	3,223,380	11,585,599
14.	Kansas City Terminal Railway Company	9,061,762	468,200	9,529,962
15.	Kaw River Railroad, LLC	196,858	151,195	348,053

Table III

State Tax Commission Annual Report - 2025

Jackson County

County Number: 48

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Union Pacific Railroad Company	34,523,444	11,021,731	45,545,175
17.	Bluebird Media Network, LLC	0	232,439	232,439
18.	CenturyLink Communications, LLC	673,721	1,197,511	1,871,232
19.	Cogent Communications, LLC	0	0	0
20.	Fiber Platform, LLC	3,827,676	873,453	4,701,129
21.	MCI Communications Services, LLC	163,817	376,992	540,809
22.	MCI Metro Access Transmission	3,343,856	2,143,930	5,487,786
23.	McLeodUSA Telecommunications Services	29,759	71,680	101,439
24.	Missouri Network Alliance, LLC	541,654	441,522	983,176
25.	Sho-Me Technologies, LLC	1,191	675	1,866
26.	Windstream KDL, Inc	18,569	19,390	37,959
27.	Zayo Group, LLC	1,559,792	700,987	2,260,779
28.	AT&T Wireline Holdings, LLC	4,989,664	4,530,239	9,519,903
29.	Brightspeed of West Missouri, LLC	866,980	490,360	1,357,340
30.	Time Warner Cable Business, LLC	364,658	0	364,658
31.	Flying Five, LLC	0	3,624	3,624
32.	Kalitta Charters, LLC	0	263	263
33.	N302CJ, LLC	0	1,520	1,520
34.	Amazn Leasn, Inc	0	48,948	48,948
35.	BriCal Enterprises, LLC	0	13,142	13,142
36.	HBR Trust	0	149,090	149,090
37.	J.A. Peterson Enterprises, Inc.	0	10,703	10,703
38.	William Ragsdale Company	0	75,608	75,608
39.	Centrally Assessed Private Car (CAPCC) Companies	0	2,996,066	2,996,066
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		420,642,990	75,224,900	495,867,890
TOTAL ASSESSED VALUATION FOR COUNTY				18,221,944,700

State Tax Commission Annual Report - 2025

Jasper County

County Number: 49

1. Residential	317,599,750
2. Agricultural	25,441,160
3. Commercial	119,429,730
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	462,470,640
6. Residential	780,081,780
7. Agricultural	2,791,330
8. Commercial	378,601,190
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	1,161,474,300
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,623,944,940
12. Horses, Mares, Geldings, Asses, Jennets and Mules	8,080
13. Cattle	1,848,135
14. Hogs	129,782
15. Sheep and Goats	7,557
16. Poultry	132,197
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,125,751
19. Farm Machinery	7,660,460
20. Vehicles Including Recreational Vehicles	382,093,476
21. Grain and Other Agricultural Crops	19,610
22. Manufactured Homes Used as Dwelling Units	1,812,697
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,482,837
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	240,430,746
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	633,499,826
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	635,625,577
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	2,259,570,517

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	76,816,712	8,893,890	85,710,602
2.	Explorer Pipeline Company	2,777,319	2,027	2,779,346
3.	Magellan Pipeline Company, LP	1,182,805	24,504	1,207,309
4.	MPLX Ozark Pipe Line, LLC	1,243,483	14,407	1,257,890
5.	Phillips 66 Carrier, LLC	733,017	1,990	735,007
6.	Southern Star Central Gas Pipeline, Inc	1,926,338	69,122	1,995,460
7.	BNSF Railway Company	4,828,767	1,615,135	6,443,902
8.	Kansas City Southern Railway Company	3,493,853	1,346,774	4,840,627
9.	Missouri & Northern Arkansas Railroad	1,200,859	373,734	1,574,593
10.	CenturyLink Communications, LLC	131,114	233,050	364,164
11.	Empire District Industries, Inc	1,065,773	845,740	1,911,513
12.	K-Powernet, LLC	169,515	37,716	207,231
13.	MCI Communications Services, LLC	48,783	112,263	161,046
14.	MCI Metro Access Transmission	45,156	28,952	74,108
15.	Missouri Network Alliance, LLC	227,305	185,285	412,590

Table III

State Tax Commission Annual Report - 2025

Jasper County

County Number: 49

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Optic Communications Missouri Division, LLC	935,654	1,092,027	2,027,681
17.	Windstream KDL, Inc	10,568	11,035	21,603
18.	AT&T Wireline Holdings, LLC	1,766,146	1,603,527	3,369,673
19.	Brightspeed of East Missouri, LLC	239,748	51,769	291,517
20.	Craw-Kan Telephone Cooperative, Inc	1,049,232	182,520	1,231,752
21.	Granby Telephone Company	1,140	15,325	16,465
22.	Windstream Missouri, Inc	1,943	316	2,259
23.	Air Crossland, LLC	0	85,862	85,862
24.	Flying Five, LLC	0	1,812	1,812
25.	SkyWest Airlines, Inc	0	327,638	327,638
26.	WLF, LLC	0	3,586	3,586
27.	X-Ray Lima Sierra, LLC	0	2,264	2,264
28.	JDR Investments, LLC	0	59,349	59,349
29.	L & P Transportation, LLC	0	20,487	20,487
30.	PF Aviation, LLC	0	220,856	220,856
31.	TAMKO Building Products, LLC	0	513,312	513,312
32.	Williams Marketing Services, Inc	0	507,934	507,934
33.	Centrally Assessed Private Car (CAPCC) Companies	0	1,828,695	1,828,695
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		99,895,230	20,312,903	120,208,133
TOTAL ASSESSED VALUATION FOR COUNTY				2,379,778,650

State Tax Commission Annual Report - 2025

Jefferson County

County Number: 50

1. Residential	2,139,162,700
2. Agricultural	12,994,000
3. Commercial	273,535,222
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	2,425,691,922
6. Residential	702,925,400
7. Agricultural	387,600
8. Commercial	354,493,890
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	1,057,806,890
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	3,483,498,812
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,460
13. Cattle	156,215
14. Hogs	842
15. Sheep and Goats	2,458
16. Poultry	20
17. All Other Livestock	2,600
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	164,595
19. Farm Machinery	1,020,870
20. Vehicles Including Recreational Vehicles	755,349,893
21. Grain and Other Agricultural Crops	128
22. Manufactured Homes Used as Dwelling Units	23,949,600
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	137,530
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	153,222,801
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	933,680,822
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	933,845,417
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	4,417,344,229

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	171,637,836	17,040,124	188,677,960
2.	Phillips 66 Carrier, LLC	293,052	796	293,848
3.	Phillips 66 Pipeline, LLC	738,142	2,391	740,533
4.	Enable Mississippi River Transmission, LLC	1,073,124	12,204	1,085,328
5.	BNSF Railway Company	11,902,384	3,981,133	15,883,517
6.	Union Pacific Railroad Company	18,236,590	5,822,096	24,058,686
7.	CenturyLink Communications, LLC	81,792	145,381	227,173
8.	Cogent Communications, LLC	0	0	0
9.	Fiber Platform, LLC	151,130	34,487	185,617
10.	MCI Communications Services, LLC	46,493	106,994	153,487
11.	MCI Metro Access Transmission	1,150,953	737,940	1,888,893
12.	Sho-Me Technologies, LLC	61,502	34,877	96,379
13.	Windstream KDL, Inc	623	650	1,273
14.	AT&T Wireline Holdings, LLC	2,969,806	2,696,360	5,666,166

State Tax Commission Annual Report - 2025

Jefferson County

County Number: 50

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	1,342,951	1,342,951
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	208,343,427	31,958,384	240,301,811
TOTAL ASSESSED VALUATION FOR COUNTY			4,657,646,040

State Tax Commission Annual Report - 2025

Johnson County

County Number: 51

1. Residential	262,750,405
2. Agricultural	28,831,931
3. Commercial	35,364,533
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	326,946,869
6. Residential	194,314,575
7. Agricultural	204,522
8. Commercial	79,800,361
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	274,319,458
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	601,266,327
12. Horses, Mares, Geldings, Asses, Jennets and Mules	10,000
13. Cattle	1,285,545
14. Hogs	33,052
15. Sheep and Goats	11,337
16. Poultry	566,317
17. All Other Livestock	584
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,906,835
19. Farm Machinery	5,754,698
20. Vehicles Including Recreational Vehicles	153,233,885
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	829,772
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	39,766,213
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	199,584,668
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	201,491,503
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	802,757,830

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	410,864	59,008	469,872
2.	Evergy Missouri West, Inc	30,531,854	2,874,290	33,406,144
3.	BP Midwest Product Pipelines Holdings LLC	235,575	1,060	236,635
4.	CCPS Transportation, LLC	6,118,570	89,185	6,207,755
5.	Enbridge Pipelines (FSP), LLC	26,478,090	44,201	26,522,291
6.	Phillips 66 Carrier, LLC	2,635,149	7,155	2,642,304
7.	Phillips 66 Pipeline, LLC	2,701,007	8,749	2,709,756
8.	Panhandle Eastern Pipe Line Company, LP	2,702,623	20,702	2,723,325
9.	Southern Star Central Gas Pipeline, Inc	3,079,581	110,503	3,190,084
10.	Union Pacific Railroad Company	16,760,228	5,350,762	22,110,990
11.	CenturyLink Communications, LLC	183,043	325,351	508,394
12.	Cogent Communications, LLC	0	0	0
13.	Fiber Platform, LLC	134,691	30,736	165,427
14.	MCI Communications Services, LLC	41,455	95,400	136,855
15.	Missouri Network Alliance, LLC	718,621	585,774	1,304,395

Table III

State Tax Commission Annual Report - 2025

Johnson County

County Number: 51

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Socket Telecom, LLC	123,464	32,253	155,717
17.	Windstream KDL, Inc	8,928	9,322	18,250
18.	AT&T Wireline Holdings, LLC	320,015	290,549	610,564
19.	Brightspeed of East Missouri, LLC	29,934	6,464	36,398
20.	Brightspeed of West Missouri, LLC	1,597,737	903,673	2,501,410
21.	Consolidated Communications	34,770	18,534	53,304
22.	Allegiant Air, LLC	0	2,100	2,100
23.	Atlas Air, Inc	0	2,555	2,555
24.	Omni Air International, LLC	0	1,125	1,125
25.	Sun Country, Inc	0	610	610
26.	Centrally Assessed Private Car (CAPCC) Companies	0	691,489	691,489
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		94,846,199	11,561,550	106,407,749
TOTAL ASSESSED VALUATION FOR COUNTY				909,165,579

State Tax Commission Annual Report - 2025

Knox County

County Number: 52

1. Residential	19,218,637
2. Agricultural	18,629,786
3. Commercial	8,438,185
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	46,286,608
6. Residential	8,760,146
7. Agricultural	90,707
8. Commercial	3,038,312
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	11,889,165
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	58,175,773
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,058
13. Cattle	950,995
14. Hogs	193,730
15. Sheep and Goats	12,672
16. Poultry	29,100
17. All Other Livestock	24,101
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,214,656
19. Farm Machinery	12,257,071
20. Vehicles Including Recreational Vehicles	27,104,854
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	55,132
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,880,571
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	42,297,628
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	43,512,284
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	101,688,057

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Ameren Transmission Company of Illinois	9,184,529	0	9,184,529
2.	Union Electric Company dba Ameren Missouri	5,064,517	502,803	5,567,320
3.	BP Midwest Product Pipelines Holdings LLC	711,677	3,201	714,878
4.	Mid-America Pipeline Company, LLC	1,029,209	8,973	1,038,182
5.	Sinclair Transportation Company	34,182	5,180	39,362
6.	BNSF Railway Company	6,835,881	2,286,479	9,122,360
7.	Mark Twain Communications Company	20,058	17,485	37,543
8.	AT&T Wireline Holdings, LLC	211,863	192,356	404,219
9.	Brightspeed of East Missouri, LLC	18,223	3,935	22,158
10.	Mark Twain Rural Telephone Company	1,207,347	316,381	1,523,728
11.	Northeast Missouri Rural Telephone	27,811	6,725	34,536

State Tax Commission Annual Report - 2025

Knox County

County Number: 52

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	339,170	339,170
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	24,345,297	3,682,688	28,027,985
TOTAL ASSESSED VALUATION FOR COUNTY			129,716,042

State Tax Commission Annual Report - 2025

Laclede County

County Number: 53

1. Residential	156,943,790
2. Agricultural	13,711,690
3. Commercial	39,426,170
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	210,081,650
6. Residential	104,593,650
7. Agricultural	549,700
8. Commercial	88,151,560
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	193,294,910
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	403,376,560
12. Horses, Mares, Geldings, Asses, Jennets and Mules	8,970
13. Cattle	2,073,055
14. Hogs	18,885
15. Sheep and Goats	25,439
16. Poultry	481
17. All Other Livestock	6,240
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,133,070
19. Farm Machinery	2,926,575
20. Vehicles Including Recreational Vehicles	114,011,655
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,713,728
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	10,900
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	43,651,740
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	162,314,598
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	164,447,668
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	567,824,228

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Explorer Pipeline Company		3,174,840	2,317	3,177,157
2. MPLX Ozark Pipe Line, LLC		4,511,707	52,272	4,563,979
3. Phillips 66 Pipeline, LLC		2,407,233	7,798	2,415,031
4. BNSF Railway Company		13,169,009	4,404,796	17,573,805
5. CenturyLink Communications, LLC		70,723	125,708	196,431
6. MCI Communications Services, LLC		22,638	52,097	74,735
7. Ozark Fiber, LLC		930,141	0	930,141
8. Sho-Me Technologies, LLC		5,077	2,879	7,956
9. Windstream KDL, Inc		9,070	9,471	18,541
10. AT&T Wireline Holdings, LLC		25,091	22,781	47,872
11. Brightspeed of East Missouri, LLC		170,575	36,832	207,407
12. Brightspeed of Missouri, LLC		318,518	180,152	498,670
13. Brightspeed of West Missouri, LLC		1,235,393	698,733	1,934,126
14. Stoutland Telephone Company		284,968	84,801	369,769
15. Fidelity Cablevision, LLC		36,701	1,322,274	1,358,975

Table III

State Tax Commission Annual Report - 2025

Laclede County

County Number: 53

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Connell Blue LLC	0	589,161	589,161
17.	Centrally Assessed Private Car (CAPCC) Companies	0	653,395	653,395
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		26,371,684	8,245,467	34,617,151
TOTAL ASSESSED VALUATION FOR COUNTY				602,441,379

State Tax Commission Annual Report - 2025

Lafayette County

County Number: 54

1. Residential	143,282,225
2. Agricultural	23,528,870
3. Commercial	16,419,516
4. Forest Croplands	143
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	183,230,754
6. Residential	155,127,928
7. Agricultural	410,326
8. Commercial	42,721,810
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	198,260,064
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	381,490,818
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,050
13. Cattle	589,080
14. Hogs	150,677
15. Sheep and Goats	6,688
16. Poultry	0
17. All Other Livestock	360
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	749,855
19. Farm Machinery	12,579,461
20. Vehicles Including Recreational Vehicles	120,246,014
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	415,180
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	12,033,504
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	145,274,159
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	146,024,014
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	527,514,832

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	22,523,683	3,234,854	25,758,537
2.	Evergy Missouri West, Inc	16,714,005	1,573,468	18,287,473
3.	BP Midwest Product Pipelines Holdings LLC	1,758,785	7,912	1,766,697
4.	CCPS Transportation, LLC	2,551,065	37,185	2,588,250
5.	Enbridge Pipelines (FSP), LLC	11,039,725	18,429	11,058,154
6.	Southern Star Central Gas Pipeline, Inc	1,656,364	59,434	1,715,798
7.	Kansas City Southern Railway Company	6,608,096	2,547,219	9,155,315
8.	Union Pacific Railroad Company	17,491,378	5,584,184	23,075,562
9.	Bluebird Media Network, LLC	0	272,483	272,483
10.	CenturyLink Communications, LLC	34,503	61,328	95,831
11.	Missouri Network Alliance, LLC	148,187	120,793	268,980
12.	Socket Telecom, LLC	9,540	2,492	12,032
13.	Alma Communications Company	106,891	38,655	145,546
14.	AT&T Wireline Holdings, LLC	151,355	137,419	288,774
15.	Brightspeed of East Missouri, LLC	138,892	29,991	168,883

State Tax Commission Annual Report - 2025

Lafayette County

County Number: 54

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Brightspeed of West Missouri, LLC	1,061,334	600,286	1,661,620
17.	Citizens Telephone Company	680,418	245,931	926,349
18.	Centrally Assessed Private Car (CAPCC) Companies	0	1,431,901	1,431,901
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		82,674,221	16,003,964	98,678,185
TOTAL ASSESSED VALUATION FOR COUNTY				626,193,017

State Tax Commission Annual Report - 2025

Lawrence County

County Number: 55

1. Residential	172,417,020
2. Agricultural	25,677,750
3. Commercial	38,180,740
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	236,275,510
6. Residential	139,462,370
7. Agricultural	1,333,450
8. Commercial	75,935,100
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	216,730,920
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	453,006,430
12. Horses, Mares, Geldings, Asses, Jennets and Mules	11,778
13. Cattle	2,965,805
14. Hogs	32,328
15. Sheep and Goats	16,482
16. Poultry	900,320
17. All Other Livestock	38,180
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	3,964,893
19. Farm Machinery	6,466,850
20. Vehicles Including Recreational Vehicles	119,881,374
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	588,250
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	27,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	36,608,064
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	163,571,838
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	167,536,731
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	620,543,161

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	32,567,550	3,770,692	36,338,242
2.	Explorer Pipeline Company	3,087,882	2,253	3,090,135
3.	Magellan Pipeline Company, LP	1,188,761	24,627	1,213,388
4.	MPLX Ozark Pipe Line, LLC	6,905,726	80,008	6,985,734
5.	Phillips 66 Carrier, LLC	4,061,748	11,029	4,072,777
6.	Phillips 66 Pipeline, LLC	1,357,634	4,398	1,362,032
7.	Razorback, LLC	1,149,486	4,930	1,154,416
8.	Southern Star Central Gas Pipeline, Inc	1,845,502	66,221	1,911,723
9.	BNSF Railway Company	10,514,941	3,517,058	14,031,999
10.	Missouri & Northern Arkansas Railroad	605,213	188,356	793,569
11.	CenturyLink Communications, LLC	72,512	128,887	201,399
12.	Empire District Industries, Inc	330,629	262,369	592,998
13.	K-Powernet, LLC	241,135	53,651	294,786
14.	MCI Communications Services, LLC	14,564	33,516	48,080
15.	Missouri Network Alliance, LLC	190,498	155,282	345,780

Table III

State Tax Commission Annual Report - 2025

Lawrence County

County Number: 55

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Ozark Fiber II, LLC	32,357	134,908	167,265
17.	Ozark Fiber, LLC	242,113	0	242,113
18.	Sho-Me Technologies, LLC	5,911	3,352	9,263
19.	Windstream KDL, Inc	7,202	7,520	14,722
20.	AT&T Wireline Holdings, LLC	535,064	485,798	1,020,862
21.	Brightspeed of East Missouri, LLC	365,137	78,844	443,981
22.	Brightspeed of Missouri, LLC	884	500	1,384
23.	Choctaw Telephone Company	5,199	2,761	7,960
24.	Miller Telephone Company	415,024	115,822	530,846
25.	Windstream Missouri, Inc	330,381	53,665	384,046
26.	Centrally Assessed Private Car (CAPCC) Companies	0	1,133,338	1,133,338
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		66,073,053	10,319,785	76,392,838
TOTAL ASSESSED VALUATION FOR COUNTY				696,935,999

State Tax Commission Annual Report - 2025

Lewis County

County Number: 56

1. Residential	33,912,380
2. Agricultural	19,421,760
3. Commercial	7,548,475
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	60,882,615
6. Residential	21,118,400
7. Agricultural	166,510
8. Commercial	20,304,180
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	41,589,090
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	102,471,705
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,520
13. Cattle	832,250
14. Hogs	1,415,470
15. Sheep and Goats	10,440
16. Poultry	0
17. All Other Livestock	20
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,264,700
19. Farm Machinery	8,042,930
20. Vehicles Including Recreational Vehicles	34,952,963
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	175,870
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	94,130
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	6,034,105
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	49,299,998
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	51,564,698
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	154,036,403

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Ameren Transmission Company of Illinois	2,772,611	0	2,772,611
2.	Union Electric Company dba Ameren Missouri	7,309,681	725,702	8,035,383
3.	CCPS Transportation, LLC	916,789	13,363	930,152
4.	Enbridge Pipelines (FSP), LLC	3,967,401	6,623	3,974,024
5.	NuStar Pipeline Operating Partnership, LP	248,580	26,142	274,722
6.	BNSF Railway Company	8,383,113	2,804,000	11,187,113
7.	Bluebird Media Network, LLC	0	152,135	152,135
8.	CenturyLink Communications, LLC	13,981	24,851	38,832
9.	Chariton Valley Communications Corporation	2,232	496	2,728
10.	Mark Twain Communications Company	288,209	251,247	539,456
11.	Missouri Network Alliance, LLC	67,353	54,902	122,255
12.	AT&T Wireline Holdings, LLC	48,470	44,007	92,477
13.	Brightspeed of East Missouri, LLC	489,381	105,672	595,053
14.	Mark Twain Rural Telephone Company	504,458	132,191	636,649

State Tax Commission Annual Report - 2025

Lewis County

County Number: 56

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	415,938	415,938
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	25,012,259	4,757,269	29,769,528
TOTAL ASSESSED VALUATION FOR COUNTY			183,805,931

State Tax Commission Annual Report - 2025

Lincoln County

County Number: 57

1. Residential	566,372,855
2. Agricultural	21,593,667
3. Commercial	45,508,123
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	633,474,645
6. Residential	220,514,548
7. Agricultural	387,723
8. Commercial	84,018,546
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	304,920,817
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	938,395,462
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,620
13. Cattle	293,850
14. Hogs	23,980
15. Sheep and Goats	6,520
16. Poultry	259,590
17. All Other Livestock	10
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	590,570
19. Farm Machinery	5,267,290
20. Vehicles Including Recreational Vehicles	248,384,390
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	2,298,510
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,000
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	36,734,338
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	292,685,528
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	293,276,098
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,231,671,560

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	35,947,374	3,568,838	39,516,212
2.	BP Midwest Product Pipelines Holdings LLC	593,989	2,672	596,661
3.	KPL Northern States, LLC	63,838	368	64,206
4.	Platte Pipe Line Company, LLC	3,418,478	104,463	3,522,941
5.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	20,483,508	193,777	20,677,285
6.	SPIRE MoGas Pipeline, LLC	1,454,202	310,259	1,764,461
7.	BNSF Railway Company	8,129,788	2,719,268	10,849,056
8.	Bluebird Media Network, LLC	0	370,599	370,599
9.	CenturyLink Communications, LLC	77,959	138,569	216,528
10.	Gateway Infrastructure, LLC	404,371	39,835	444,206
11.	Missouri Network Alliance, LLC	174,341	142,112	316,453

State Tax Commission Annual Report - 2025

Lincoln County

County Number: 57

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	Socket Telecom, LLC	107,831	28,169	136,000
13.	AT&T Wireline Holdings, LLC	293,898	266,837	560,735
14.	Brightspeed of Missouri, LLC	1,379,395	780,180	2,159,575
15.	Windstream Missouri, Inc	297,645	48,347	345,992
16.	Centrally Assessed Private Car (CAPCC) Companies	0	403,369	403,369
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		72,826,617	9,117,662	81,944,279
TOTAL ASSESSED VALUATION FOR COUNTY				1,313,615,839

State Tax Commission Annual Report - 2025

Linn County

County Number: 58

1. Residential	30,783,987
2. Agricultural	16,178,324
3. Commercial	5,315,356
4. Forest Croplands	26
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	52,277,693
6. Residential	34,714,352
7. Agricultural	289,696
8. Commercial	19,751,638
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	54,755,686
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	107,033,379
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,436
13. Cattle	1,343,960
14. Hogs	858
15. Sheep and Goats	8,278
16. Poultry	0
17. All Other Livestock	1,350
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,357,882
19. Farm Machinery	8,251,090
20. Vehicles Including Recreational Vehicles	43,919,822
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	101,427
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	22,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	12,559,825
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	64,854,464
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	66,212,346
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	173,245,725

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	9,024,696	895,968	9,920,664
2.	BP Midwest Product Pipelines Holdings LLC	555,750	2,500	558,250
3.	KPL Northern States, LLC	43,785	252	44,037
4.	Mid-America Pipeline Company, LLC	965,802	8,420	974,222
5.	Sinclair Transportation Company	18,184	2,756	20,940
6.	BNSF Railway Company	12,319,396	4,120,616	16,440,012
7.	Chariton Valley Communications Corporation	1,722,575	382,466	2,105,041
8.	Missouri Network Alliance, LLC	303	247	550
9.	AT&T Wireline Holdings, LLC	345,276	313,484	658,760
10.	Chariton Valley Broadband, LLC	419,314	94,519	513,833
11.	Grand River Mutual Telephone Corporation	334,557	136,672	471,229

State Tax Commission Annual Report - 2025

Linn County

County Number: 58

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	Green Hills Telephone Corporation	16,625	4,833	21,458
13.	Northeast Missouri Rural Telephone	63,546	15,366	78,912
14.	Windstream Missouri, Inc	52,727	8,565	61,292
15.	JDM Aviation, LLC	0	95,173	95,173
16.	Centrally Assessed Private Car (CAPCC) Companies	0	611,241	611,241
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		25,882,536	6,693,078	32,575,614
TOTAL ASSESSED VALUATION FOR COUNTY				205,821,339

State Tax Commission Annual Report - 2025

Livingston County

County Number: 59

1. Residential	42,904,860
2. Agricultural	17,074,390
3. Commercial	6,294,775
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	66,274,025
6. Residential	57,893,090
7. Agricultural	90,410
8. Commercial	41,057,395
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	99,040,895
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	165,314,920
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,360
13. Cattle	441,420
14. Hogs	19,729
15. Sheep and Goats	5,753
16. Poultry	7,016
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	478,278
19. Farm Machinery	3,899,950
20. Vehicles Including Recreational Vehicles	48,514,280
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	73,110
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	20,010
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	15,195,500
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	67,702,850
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	68,181,128
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	233,496,048

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Metro, Inc		9,467	1,360	10,827
2. Evergy Missouri West, Inc		1,347,975	126,899	1,474,874
3. Union Electric Company dba Ameren Missouri		1,656,716	164,478	1,821,194
4. Buckeye Pipe Line Transportation, LLC		675,676	3,253	678,929
5. Mid-America Pipeline Company, LLC		1,352,833	11,794	1,364,627
6. BNSF Railway Company		1,192,577	398,895	1,591,472
7. Dakota, Minnesota & Eastern Railroad Corporation		4,889,755	450,441	5,340,196
8. Union Pacific Railroad Company		1,429,494	456,371	1,885,865
9. Bluebird Media Network, LLC		0	86,314	86,314
10. Green Hills Telecommunications Services		517,741	68,021	585,762
11. Missouri Network Alliance, LLC		56,750	46,259	103,009
12. Socket Telecom, LLC		26,056	6,807	32,863
13. AT&T Wireline Holdings, LLC		441,947	401,255	843,202
14. Brightspeed of East Missouri, LLC		2,465	532	2,997
15. Chariton Valley Broadband, LLC		89,353	20,141	109,494

Table III

State Tax Commission Annual Report - 2025

Livingston County

County Number: 59

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Grand River Mutual Telephone Corporation	90,257	36,872	127,129
17.	Green Hills Telephone Corporation	685,690	199,350	885,040
18.	Centrally Assessed Private Car (CAPCC) Companies	0	699,804	699,804
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		14,464,752	3,178,846	17,643,598
TOTAL ASSESSED VALUATION FOR COUNTY				251,139,646

State Tax Commission Annual Report - 2025

McDonald County

County Number: 60

1. Residential	105,606,530
2. Agricultural	19,650,670
3. Commercial	36,114,830
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	161,372,030
6. Residential	31,108,820
7. Agricultural	416,200
8. Commercial	22,472,760
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	53,997,780
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	215,369,810
12. Horses, Mares, Geldings, Asses, Jennets and Mules	7,176
13. Cattle	1,159,525
14. Hogs	1,701
15. Sheep and Goats	5,828
16. Poultry	989,481
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,163,711
19. Farm Machinery	1,454,295
20. Vehicles Including Recreational Vehicles	66,696,041
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,332,291
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	36,850,831
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	106,333,758
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	108,497,469
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	323,867,279

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	10,689,766	1,237,668	11,927,434
2.	Razorback, LLC	320,787	1,376	322,163
3.	Enable Gas Transmission, LLC	1,063,044	1,441	1,064,485
4.	Southern Star Central Gas Pipeline, Inc	892,008	32,007	924,015
5.	Kansas City Southern Railway Company	3,770,915	1,453,572	5,224,487
6.	Barry Technology Services, LLC	53,379	0	53,379
7.	CenturyLink Communications, LLC	45,428	80,747	126,175
8.	Empire District Industries, Inc	61,580	48,867	110,447
9.	K-Powernet, LLC	40,226	8,950	49,176
10.	MCI Communications Services, LLC	50,641	116,540	167,181
11.	OzarksGo, LLC	1	1	2
12.	AT&T Wireline Holdings, LLC	36,910	33,512	70,422
13.	Brightspeed of Northwest Arkansas, LLC	7,907	3,914	11,821
14.	Goodman Telephone Company	211,270	34,259	245,529
15.	Le-Ru Telephone Company	1	0	1

Table III

State Tax Commission Annual Report - 2025

McDonald County

County Number: 60

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	McDonald County Telephone Company	70,336	2,260,067	2,330,403
17.	Ozark Telephone Company	264,911	193,431	458,342
18.	Seneca Telephone Company	31,234	9,702	40,936
19.	Windstream Missouri, Inc	48,530	7,883	56,413
20.	Centrally Assessed Private Car (CAPCC) Companies	0	405,302	405,302
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		17,658,874	5,929,239	23,588,113
TOTAL ASSESSED VALUATION FOR COUNTY				347,455,392

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, McDonald County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by McDonald County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Macon County

County Number: 61

1. Residential	65,076,500
2. Agricultural	21,369,400
3. Commercial	10,857,600
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	97,303,500
6. Residential	53,838,700
7. Agricultural	169,400
8. Commercial	28,154,600
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	82,162,700
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	179,466,200
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,990
13. Cattle	934,545
14. Hogs	186,058
15. Sheep and Goats	16,560
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,147,153
19. Farm Machinery	8,023,400
20. Vehicles Including Recreational Vehicles	57,830,220
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	365,909
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	33,410
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	11,164,339
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	77,417,278
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	78,564,431
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	258,030,631

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	3,060,939	303,889	3,364,828
2.	BP Midwest Product Pipelines Holdings LLC	1,980,490	8,909	1,989,399
3.	CCPS Transportation, LLC	478,325	6,972	485,297
4.	Enbridge Pipelines (FSP), LLC	2,069,948	3,455	2,073,403
5.	KPL Northern States, LLC	68,649	395	69,044
6.	Mid-America Pipeline Company, LLC	1,494,863	13,033	1,507,896
7.	Sinclair Transportation Company	51,011	7,730	58,741
8.	BNSF Railway Company	27,191,529	9,095,077	36,286,606
9.	Bluebird Media Network, LLC	0	154,453	154,453
10.	Chariton Valley Communications Corporation	2,937,112	652,132	3,589,244
11.	Mark Twain Communications Company	946	824	1,770
12.	Missouri Network Alliance, LLC	62,759	51,157	113,916
13.	AT&T Wireline Holdings, LLC	40,873	37,110	77,983
14.	Brightspeed of East Missouri, LLC	507,797	109,648	617,445
15.	Chariton Valley Broadband, LLC	1,953,122	440,260	2,393,382

Table III

State Tax Commission Annual Report - 2025

Macon County

County Number: 61

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Mark Twain Rural Telephone Company	11,129	2,916	14,045
17.	Northeast Missouri Rural Telephone	3,287	795	4,082
18.	Centrally Assessed Private Car (CAPCC) Companies	0	1,349,139	1,349,139
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		41,912,779	12,237,894	54,150,673
TOTAL ASSESSED VALUATION FOR COUNTY				312,181,304

State Tax Commission Annual Report - 2025

Madison County

County Number: 62

1. Residential	57,150,680
2. Agricultural	5,227,040
3. Commercial	9,410,790
4. Forest Croplands	4,400
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	71,792,910
6. Residential	23,640,020
7. Agricultural	49,830
8. Commercial	13,207,640
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	36,897,490
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	108,690,400
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,090
13. Cattle	368,780
14. Hogs	45,789
15. Sheep and Goats	4,292
16. Poultry	0
17. All Other Livestock	160
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	421,111
19. Farm Machinery	1,766,220
20. Vehicles Including Recreational Vehicles	37,591,342
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	181,020
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	8,549,496
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	48,088,178
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	48,509,289
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	157,199,689

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	1,723,404	171,099	1,894,503
2.	Permian Express Partners, LLC	358,931	1,577	360,508
3.	Enable Mississippi River Transmission, LLC	2,168,765	24,665	2,193,430
4.	Sho-Me Technologies, LLC	69,586	39,461	109,047
5.	AT&T Wireline Holdings, LLC	624,855	567,322	1,192,177
6.	Brightspeed of East Missouri, LLC	56,805	12,266	69,071
7.	Windstream Missouri, Inc	89,349	14,513	103,862
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		5,091,695	830,903	5,922,598
TOTAL ASSESSED VALUATION FOR COUNTY				163,122,287

State Tax Commission Annual Report - 2025

Maries County

County Number: 63

1. Residential	61,091,640
2. Agricultural	9,473,590
3. Commercial	14,476,950
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	85,042,180
6. Residential	10,723,150
7. Agricultural	18,380
8. Commercial	6,571,600
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	17,313,130
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	102,355,310
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,200
13. Cattle	1,421,640
14. Hogs	92,440
15. Sheep and Goats	4,870
16. Poultry	720
17. All Other Livestock	3,300
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,527,170
19. Farm Machinery	3,509,600
20. Vehicles Including Recreational Vehicles	33,615,090
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	460,950
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	17,530
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	24,388,270
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	61,991,440
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	63,518,610
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	165,873,920

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	5,864,354	582,210	6,446,564
2.	Explorer Pipeline Company	4,983,203	3,636	4,986,839
3.	MPLX Ozark Pipe Line, LLC	8,239,643	95,463	8,335,106
4.	Phillips 66 Pipeline, LLC	3,768,860	12,208	3,781,068
5.	CenturyLink Communications, LLC	34,892	62,018	96,910
6.	Gascosage Technologies, LLC	0	12,564	12,564
7.	GEC Fiber Plant	0	24,942	24,942
8.	MCI Communications Services, LLC	11,136	25,627	36,763
9.	Sho-Me Technologies, LLC	24,014	13,618	37,632
10.	Windstream KDL, Inc	4,282	4,471	8,753
11.	AT&T Wireline Holdings, LLC	275,966	250,556	526,522
12.	Brightspeed of Missouri, LLC	508,303	287,494	795,797
13.	Brightspeed of West Missouri, LLC	52,821	29,875	82,696
14.	Windstream Missouri, Inc	286,033	46,461	332,494

State Tax Commission Annual Report - 2025

Maries County

County Number: 63

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15.	Summit Air, LLC	0	1,110	1,110
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		24,053,507	1,452,253	25,505,760
TOTAL ASSESSED VALUATION FOR COUNTY				191,379,680

State Tax Commission Annual Report - 2025

Marion County

County Number: 64

1. Residential	98,507,460
2. Agricultural	16,344,650
3. Commercial	38,873,420
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	153,725,530
6. Residential	163,258,360
7. Agricultural	159,140
8. Commercial	81,896,630
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	245,314,130
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	399,039,660
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,424
13. Cattle	440,995
14. Hogs	296,156
15. Sheep and Goats	3,604
16. Poultry	107
17. All Other Livestock	1,203
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	744,489
19. Farm Machinery	7,147,280
20. Vehicles Including Recreational Vehicles	109,998,088
21. Grain and Other Agricultural Crops	2,000
22. Manufactured Homes Used as Dwelling Units	383,970
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	130,280
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	40,256,726
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	157,918,344
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	158,662,833
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	557,702,493

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Ameren Transmission Company of Illinois	12,491,124	0	12,491,124
2.	Union Electric Company dba Ameren Missouri	2,038,809	202,412	2,241,221
3.	BP Midwest Product Pipelines Holdings LLC	114,914	517	115,431
4.	CCPS Transportation, LLC	3,707,016	54,034	3,761,050
5.	Enbridge Pipelines (FSP), LLC	16,042,100	26,780	16,068,880
6.	Magellan Pipeline Company, LP	646,713	13,398	660,111
7.	NuStar Pipeline Operating Partnership, LP	301,724	31,731	333,455
8.	Panhandle Eastern Pipe Line Company, LP	404,666	3,100	407,766
9.	BNSF Railway Company	16,645,410	5,567,590	22,213,000
10.	Norfolk Southern Combined Railway	2,423,629	900,392	3,324,021
11.	Bluebird Media Network, LLC	0	184,358	184,358
12.	CenturyLink Communications, LLC	72,788	129,377	202,165
13.	Chariton Valley Communications Corporation	2,777,839	616,769	3,394,608
14.	Mark Twain Communications Company	14,545	12,680	27,225
15.	Missouri Network Alliance, LLC	224,326	182,856	407,182

Table III

State Tax Commission Annual Report - 2025

Marion County

County Number: 64

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	331,455	300,937	632,392
17.	Brightspeed of East Missouri, LLC	327,900	70,803	398,703
18.	Mark Twain Rural Telephone Company	1,176,430	308,279	1,484,709
19.	Centrally Assessed Private Car (CAPCC) Companies	0	1,002,234	1,002,234
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		59,741,388	9,608,247	69,349,635
TOTAL ASSESSED VALUATION FOR COUNTY				627,052,128

State Tax Commission Annual Report - 2025

Mercer County

County Number: 65

1. Residential	18,087,292
2. Agricultural	17,323,639
3. Commercial	4,407,468
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	39,818,399
6. Residential	4,976,952
7. Agricultural	38,801
8. Commercial	3,479,635
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	8,495,388
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	48,313,787
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,782
13. Cattle	633,555
14. Hogs	1,027,953
15. Sheep and Goats	8,026
16. Poultry	15
17. All Other Livestock	4,420
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,680,751
19. Farm Machinery	3,544,220
20. Vehicles Including Recreational Vehicles	17,072,286
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	10,429,224
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	31,045,930
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	32,726,681
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	81,040,468

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc	1,029,977	96,963	1,126,940
2. KPL Northern States, LLC	37,424	216	37,640
3. ANR Pipeline Company	46,895	46,095	92,990
4. Union Pacific Railroad Company	10,123,627	3,232,004	13,355,631
5. Grand River Mutual Telephone Corporation	550,999	225,092	776,091
6. Centrally Assessed Private Car (CAPCC) Companies	0	417,678	417,678
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	11,788,922	4,018,048	15,806,970
TOTAL ASSESSED VALUATION FOR COUNTY			96,847,438

State Tax Commission Annual Report - 2025

Miller County

County Number: 66

1. Residential	177,211,620
2. Agricultural	11,548,040
3. Commercial	25,563,390
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	214,323,050
6. Residential	126,647,100
7. Agricultural	232,370
8. Commercial	92,801,230
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	219,680,700
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	434,003,750
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,010
13. Cattle	1,271,750
14. Hogs	281,933
15. Sheep and Goats	9,306
16. Poultry	320,077
17. All Other Livestock	5,316
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,892,392
19. Farm Machinery	4,749,652
20. Vehicles Including Recreational Vehicles	114,646,990
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,015,340
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	16,517,850
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	136,929,832
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	138,822,224
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	572,825,974

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	33,191,773	3,295,264	36,487,037
2.	CenturyLink Communications, LLC	77,857	138,388	216,245
3.	Co-Mo Comm, Inc	12,202	4,420	16,622
4.	Gascosage Technologies, LLC	0	50,822	50,822
5.	GEC Fiber Plant	0	7,339	7,339
6.	MCI Communications Services, LLC	28,304	65,136	93,440
7.	Sho-Me Technologies, LLC	99,079	56,186	155,265
8.	WANRack, LLC	0	0	0
9.	Windstream KDL, Inc	6,099	6,368	12,467
10.	AT&T Wireline Holdings, LLC	788,617	716,005	1,504,622
11.	Brightspeed of West Missouri, LLC	134,174	75,888	210,062
12.	Otelco Mid-Missouri, LLC	3,689	2,021	5,710
13.	Windstream Missouri, Inc	599,300	97,346	696,646
14.	Business Aviation, LLC	0	2,783	2,783
15.	Edison Acquisitions, LLC	0	2,463	2,463

Table III

State Tax Commission Annual Report - 2025

Miller County

County Number: 66

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Flying Five, LLC	0	9,059	9,059
17.	JD76 Air, LLC	0	1,222	1,222
18.	KBA, LLC	0	2,906	2,906
19.	LayVen Air, LLC	0	2,342	2,342
20.	N302CJ, LLC	0	12,157	12,157
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		34,941,094	4,548,115	39,489,209
TOTAL ASSESSED VALUATION FOR COUNTY				612,315,183

State Tax Commission Annual Report - 2025

Mississippi County

County Number: 67

1. Residential	28,523,920
2. Agricultural	28,467,780
3. Commercial	12,080,550
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	69,072,250
6. Residential	36,668,820
7. Agricultural	670,840
8. Commercial	15,258,380
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	52,598,040
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	121,670,290
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,700
13. Cattle	2,560
14. Hogs	90
15. Sheep and Goats	50
16. Poultry	0
17. All Other Livestock	2,500
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	8,900
19. Farm Machinery	16,033,230
20. Vehicles Including Recreational Vehicles	43,560,520
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	156,000
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	9,395,410
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	69,145,160
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	69,154,060
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	190,824,350

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Union Electric Company dba Ameren Missouri	6,992,598	694,222	7,686,820
2. CenturyLink Communications, LLC	10,496	18,656	29,152
3. GoSEMO, LLC	1,059,905	38,505	1,098,410
4. AT&T Wireline Holdings, LLC	558,015	506,635	1,064,650
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	8,621,014	1,258,018	9,879,032
TOTAL ASSESSED VALUATION FOR COUNTY			200,703,382

State Tax Commission Annual Report - 2025

Moniteau County

County Number: 68

1. Residential	63,989,450
2. Agricultural	14,033,500
3. Commercial	12,486,000
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	90,508,950
6. Residential	53,639,180
7. Agricultural	293,810
8. Commercial	18,227,210
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	72,160,200
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	162,669,150
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,078
13. Cattle	1,693,565
14. Hogs	93,557
15. Sheep and Goats	13,254
16. Poultry	338,762
17. All Other Livestock	1,185
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,146,401
19. Farm Machinery	6,494,433
20. Vehicles Including Recreational Vehicles	55,453,323
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	310,212
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	7,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	10,801,827
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	73,067,595
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	75,213,996
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	237,883,146

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Union Electric Company dba Ameren Missouri		6,745,139	669,654	7,414,793
2. Magellan Pipeline Company, LP		432,702	8,964	441,666
3. Phillips 66 Carrier, LLC		1,551,088	4,212	1,555,300
4. Phillips 66 Pipeline, LLC		2,293,146	7,428	2,300,574
5. Panhandle Eastern Pipe Line Company, LP		607,585	4,654	612,239
6. Southern Star Central Gas Pipeline, Inc		172,596	6,193	178,789
7. Union Pacific Railroad Company		18,072,550	5,769,725	23,842,275
8. CenturyLink Communications, LLC		55,679	98,968	154,647
9. Co-Mo Comm, Inc		2,029,580	735,107	2,764,687
10. Cogent Communications, LLC		0	0	0
11. Missouri Network Alliance, LLC		454	370	824
12. Sho-Me Technologies, LLC		54,490	30,900	85,390
13. AT&T Wireline Holdings, LLC		1,962	1,781	3,743
14. Brightspeed of Missouri, LLC		169,378	95,799	265,177
15. Brightspeed of West Missouri, LLC		667,609	377,597	1,045,206

Table III

State Tax Commission Annual Report - 2025

Moniteau County

County Number: 68

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Otelco Mid-Missouri, LLC	183,818	100,721	284,539
17. Centrally Assessed Private Car (CAPCC) Companies	0	745,633	745,633
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	33,037,776	8,657,706	41,695,482
TOTAL ASSESSED VALUATION FOR COUNTY			279,578,628

State Tax Commission Annual Report - 2025

Monroe County

County Number: 69

1. Residential	51,066,680
2. Agricultural	27,896,130
3. Commercial	8,352,130
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	87,314,940
6. Residential	24,332,920
7. Agricultural	128,460
8. Commercial	7,535,840
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	31,997,220
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	119,312,160
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,210
13. Cattle	746,200
14. Hogs	466,230
15. Sheep and Goats	10,120
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,228,760
19. Farm Machinery	8,702,398
20. Vehicles Including Recreational Vehicles	34,963,955
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	258,200
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	3,400
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	1,973,573
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	45,901,526
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	47,130,286
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	166,442,446

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	2,512,336	249,424	2,761,760
2.	BP Midwest Product Pipelines Holdings LLC	232,999	1,048	234,047
3.	KPL Northern States, LLC	64,417	371	64,788
4.	Magellan Pipeline Company, LP	78,286	1,622	79,908
5.	BNSF Railway Company	1,968,141	658,308	2,626,449
6.	Norfolk Southern Combined Railway	10,616,664	3,944,150	14,560,814
7.	CenturyLink Communications, LLC	6,418	11,408	17,826
8.	Chariton Valley Communications Corporation	1,426,392	316,704	1,743,096
9.	Missouri Network Alliance, LLC	55,286	45,066	100,352
10.	AT&T Wireline Holdings, LLC	49,038	44,523	93,561
11.	Brightspeed of East Missouri, LLC	547,339	118,186	665,525
12.	Brightspeed of Missouri, LLC	17,638	9,976	27,614
13.	Chariton Valley Broadband, LLC	53,513	12,063	65,576
14.	Windstream Missouri, Inc	252,348	40,990	293,338

State Tax Commission Annual Report - 2025

Monroe County

County Number: 69

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	870,162	870,162
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	17,880,815	6,324,001	24,204,816
TOTAL ASSESSED VALUATION FOR COUNTY			190,647,262

State Tax Commission Annual Report - 2025

Montgomery County

County Number: 70

1. Residential	70,639,210
2. Agricultural	21,882,380
3. Commercial	12,295,800
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	104,817,390
6. Residential	43,856,720
7. Agricultural	835,580
8. Commercial	37,631,580
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	82,323,880
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	187,141,270
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,900
13. Cattle	481,250
14. Hogs	66,578
15. Sheep and Goats	18,378
16. Poultry	108
17. All Other Livestock	540
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	570,754
19. Farm Machinery	5,469,270
20. Vehicles Including Recreational Vehicles	47,932,000
21. Grain and Other Agricultural Crops	19,640
22. Manufactured Homes Used as Dwelling Units	177,220
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	71,600
24. Pollution Control Tools and Equipment	504,590
25. All Other Tangible Personal Property	18,470,210
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	72,644,530
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	73,215,284
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	260,356,554

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	19,584,056	1,944,296	21,528,352
2.	KPL Northern States, LLC	29,491	170	29,661
3.	NuStar Pipeline Operating Partnership, LP	419,169	44,082	463,251
4.	Platte Pipe Line Company, LLC	2,656,147	81,168	2,737,315
5.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	14,867,519	140,649	15,008,168
6.	Panhandle Eastern Pipe Line Company, LP	56,663	434	57,097
7.	Southern Star Central Gas Pipeline, Inc	411,672	14,772	426,444
8.	Norfolk Southern Combined Railway	6,776,594	2,517,542	9,294,136
9.	Bluebird Media Network, LLC	0	193,989	193,989
10.	Callabyte Technology, LLC	418,507	34,838	453,345
11.	CenturyLink Communications, LLC	98,522	175,119	273,641
12.	Kingdom Telecommunications, Inc	316,440	61,157	377,597
13.	Missouri Network Alliance, LLC	179,844	146,598	326,442
14.	AT&T Wireline Holdings, LLC	567,514	515,260	1,082,774
15.	Brightspeed of Missouri, LLC	209,646	118,575	328,221

Table III

State Tax Commission Annual Report - 2025

Montgomery County

County Number: 70

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Kingdom Telephone Company	975,953	257,180	1,233,133
17.	New Florence Telephone Company	147,447	72,911	220,358
18.	Windstream Missouri, Inc	259,794	42,199	301,993
19.	Centrally Assessed Private Car (CAPCC) Companies	0	493,092	493,092
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		47,974,978	6,854,031	54,829,009
TOTAL ASSESSED VALUATION FOR COUNTY				315,185,563

State Tax Commission Annual Report - 2025

Morgan County

County Number: 71

1. Residential	400,684,420
2. Agricultural	25,130,460
3. Commercial	39,320,120
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	465,135,000
6. Residential	40,613,980
7. Agricultural	3,095,450
8. Commercial	27,536,250
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	71,245,680
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	536,380,680
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,450
13. Cattle	1,166,835
14. Hogs	63,422
15. Sheep and Goats	21,176
16. Poultry	996,674
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,257,557
19. Farm Machinery	4,684,475
20. Vehicles Including Recreational Vehicles	110,892,026
21. Grain and Other Agricultural Crops	24,599
22. Manufactured Homes Used as Dwelling Units	1,777,044
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	22,380
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	8,483,146
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	125,883,670
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	128,141,227
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	664,521,907

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	14,904,988	1,479,760	16,384,748
2.	Magellan Pipeline Company, LP	626,291	12,975	639,266
3.	Phillips 66 Carrier, LLC	1,050,812	2,853	1,053,665
4.	Phillips 66 Pipeline, LLC	1,142,580	3,701	1,146,281
5.	Union Pacific Railroad Company	3,112,078	993,542	4,105,620
6.	CenturyLink Communications, LLC	80,473	143,038	223,511
7.	Co-Mo Comm, Inc	3,182,832	1,152,811	4,335,643
8.	Cogent Communications, LLC	0	0	0
9.	MCI Communications Services, LLC	34,807	80,102	114,909
10.	Sho-Me Technologies, LLC	101,863	57,765	159,628
11.	Windstream KDL, Inc	7,526	7,859	15,385
12.	AT&T Wireline Holdings, LLC	879,105	798,161	1,677,266
13.	Brightspeed of West Missouri, LLC	125,084	70,747	195,831
14.	Otelco Mid-Missouri, LLC	53,679	29,413	83,092
15.	Windstream Missouri, Inc	426,166	69,223	495,389

State Tax Commission Annual Report - 2025

Morgan County

County Number: 71

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Centrally Assessed Private Car (CAPCC) Companies	0	128,397	128,397
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	25,728,284	5,030,347	30,758,631
TOTAL ASSESSED VALUATION FOR COUNTY			695,280,538

State Tax Commission Annual Report - 2025

New Madrid County

County Number: 72

1. Residential	24,888,420
2. Agricultural	35,967,550
3. Commercial	147,345,417
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	208,201,387
6. Residential	84,197,190
7. Agricultural	997,100
8. Commercial	48,936,490
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	134,130,780
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	342,332,167
12. Horses, Mares, Geldings, Asses, Jennets and Mules	300
13. Cattle	5,090
14. Hogs	0
15. Sheep and Goats	36
16. Poultry	24
17. All Other Livestock	61
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	5,511
19. Farm Machinery	15,237,580
20. Vehicles Including Recreational Vehicles	68,940,333
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	533,200
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	3,650
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	49,629,079
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	134,343,842
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	134,349,353
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	476,681,520

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Entergy Arkansas, LLC	572,222	0	572,222
2.	Union Electric Company dba Ameren Missouri	11,186,396	1,110,580	12,296,976
3.	BNSF Railway Company	12,985,836	4,343,528	17,329,364
4.	Union Pacific Railroad Company	12,696,716	4,053,471	16,750,187
5.	CenturyLink Communications, LLC	44,396	78,912	123,308
6.	GoSEMO, LLC	818,290	29,727	848,017
7.	PDFiber, LLC	0	89,601	89,601
8.	Sho-Me Technologies, LLC	119,893	67,989	187,882
9.	AT&T Wireline Holdings, LLC	973,825	884,160	1,857,985
10.	BPS Telephone Company	65,358	17,869	83,227
11.	Centrally Assessed Private Car (CAPCC) Companies	0	1,168,145	1,168,145
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		39,462,932	11,843,982	51,306,914
TOTAL ASSESSED VALUATION FOR COUNTY				527,988,434

State Tax Commission Annual Report - 2025

Newton County

County Number: 73

1. Residential	252,606,540
2. Agricultural	42,241,420
3. Commercial	49,456,480
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	344,304,440
6. Residential	246,780,330
7. Agricultural	4,614,340
8. Commercial	159,830,152
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	411,224,822
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	755,529,262
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,776
13. Cattle	1,615,195
14. Hogs	22,301
15. Sheep and Goats	6,986
16. Poultry	1,618,946
17. All Other Livestock	250
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	3,267,454
19. Farm Machinery	2,870,435
20. Vehicles Including Recreational Vehicles	216,074,365
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	2,830,854
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	239,020
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	94,926,447
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	316,941,121
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	320,208,575
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,075,737,837

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	51,704,737	5,986,409	57,691,146
2.	Explorer Pipeline Company	3,542,191	2,585	3,544,776
3.	MPLX Ozark Pipe Line, LLC	7,872,879	91,213	7,964,092
4.	Phillips 66 Carrier, LLC	7,147,687	19,409	7,167,096
5.	Southern Star Central Gas Pipeline, Inc	3,007,796	107,927	3,115,723
6.	BNSF Railway Company	15,939,996	5,331,642	21,271,638
7.	Kansas City Southern Railway Company	4,468,966	1,722,650	6,191,616
8.	CenturyLink Communications, LLC	49,006	87,105	136,111
9.	Empire District Industries, Inc	1,004,617	797,210	1,801,827
10.	Fiber Communications of Columbus, LLC	178,588	51,041	229,629
11.	K-Powernet, LLC	29,836	6,638	36,474
12.	MCI Communications Services, LLC	45,446	104,584	150,030
13.	Missouri Network Alliance, LLC	31,001	25,270	56,271
14.	Ozark Fiber, LLC	577,030	0	577,030
15.	Windstream KDL, Inc	4,589	4,792	9,381

Table III

State Tax Commission Annual Report - 2025

Newton County

County Number: 73

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	1,044,599	948,417	1,993,016
17.	Brightspeed of East Missouri, LLC	87,353	18,862	106,215
18.	Goodman Telephone Company	27,174	4,406	31,580
19.	Granby Telephone Company	58,200	782,557	840,757
20.	Le-Ru Telephone Company	0	0	0
21.	Seneca Telephone Company	94,581	29,379	123,960
22.	Windstream Missouri, Inc	323,853	52,604	376,457
23.	Life Net, Inc	0	560,139	560,139
24.	Centrally Assessed Private Car (CAPCC) Companies	0	1,271,211	1,271,211
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		97,240,125	18,006,050	115,246,175
TOTAL ASSESSED VALUATION FOR COUNTY				1,190,984,012

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Newton County has not followed the STC Order issued to the Board of Equalization on August 19, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Newton County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Nodaway County

County Number: 74

1. Residential	66,320,410
2. Agricultural	38,455,810
3. Commercial	75,285,529
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	180,061,749
6. Residential	95,365,530
7. Agricultural	316,000
8. Commercial	39,663,401
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	135,344,931
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	315,406,680
12. Horses, Mares, Geldings, Asses, Jennets and Mules	8,300
13. Cattle	1,341,290
14. Hogs	7,640
15. Sheep and Goats	25,690
16. Poultry	0
17. All Other Livestock	80
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,383,000
19. Farm Machinery	8,388,520
20. Vehicles Including Recreational Vehicles	69,218,700
21. Grain and Other Agricultural Crops	144,150
22. Manufactured Homes Used as Dwelling Units	150,610
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	17,200
24. Pollution Control Tools and Equipment	2,379,760
25. All Other Tangible Personal Property	29,374,620
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	109,673,560
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	111,056,560
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	426,463,240

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc		18,811,347	1,770,913	20,582,260
2. Transource Missouri, LLC		9,417,031	0	9,417,031
3. Buckeye Pipe Line Transportation, LLC		2,278,116	10,966	2,289,082
4. Magellan Pipeline Company, LP		183,377	3,799	187,176
5. ANR Pipeline Company		2,480,471	2,438,185	4,918,656
6. Bluebird Media Network, LLC		0	23,823	23,823
7. CenturyLink Communications, LLC		1,502	2,670	4,172
8. Fiber Four		1,245	0	1,245
9. First Fiber Corporation		28,780	7,466	36,246
10. Missouri Network Alliance, LLC		141,220	115,113	256,333
11. United Services, Inc		3,456,940	838,645	4,295,585
12. AT&T Wireline Holdings, LLC		49,745	45,164	94,909
13. Brightspeed of East Missouri, LLC		7,286	1,573	8,859
14. Brightspeed of West Missouri, LLC		561,329	317,485	878,814
15. Grand River Mutual Telephone Corporation		465,277	190,074	655,351

State Tax Commission Annual Report - 2025

Nodaway County

County Number: 74

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Holway Telephone Company	112,277	8,573	120,850
17.	IAMO Communications, Inc	665,696	197,525	863,221
18.	Windstream Iowa Telecommunications Services, Inc	2,428	0	2,428
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		38,664,067	5,971,974	44,636,041
TOTAL ASSESSED VALUATION FOR COUNTY				471,099,281

State Tax Commission Annual Report - 2025

Oregon County

County Number: 75

1. Residential	46,761,847
2. Agricultural	10,047,578
3. Commercial	8,655,863
4. Forest Croplands	138
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	65,465,426
6. Residential	12,484,945
7. Agricultural	105,831
8. Commercial	9,585,413
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	22,176,189
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	87,641,615
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,470
13. Cattle	1,913,860
14. Hogs	9,400
15. Sheep and Goats	29,540
16. Poultry	12,052
17. All Other Livestock	3,221
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,973,543
19. Farm Machinery	2,697,559
20. Vehicles Including Recreational Vehicles	27,121,866
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	400,029
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	5,500
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,780,956
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	33,005,910
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	34,979,453
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	122,621,068

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Entergy Arkansas, LLC		98,692	0	98,692
2. BNSF Railway Company		5,561,461	1,860,208	7,421,669
3. Sho-Me Technologies, LLC		63,661	36,101	99,762
4. Brightspeed of East Missouri, LLC		21,184	4,574	25,758
5. Brightspeed of Missouri, LLC		1,260,359	712,853	1,973,212
6. Peace Valley Telephone Company, Inc		688	1,368	2,056
7. Windstream Missouri, Inc		176,616	28,688	205,304
8. Centrally Assessed Private Car (CAPCC) Companies		0	275,938	275,938
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		7,182,661	2,919,730	10,102,391
TOTAL ASSESSED VALUATION FOR COUNTY				132,723,459

State Tax Commission Annual Report - 2025

Osage County

County Number: 76

1. Residential	121,478,964
2. Agricultural	15,618,399
3. Commercial	37,351,298
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	174,448,661
6. Residential	18,477,349
7. Agricultural	145,942
8. Commercial	12,454,457
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	31,077,748
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	205,526,409
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,970
13. Cattle	2,029,790
14. Hogs	62,795
15. Sheep and Goats	7,859
16. Poultry	132,319
17. All Other Livestock	1,030
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,236,763
19. Farm Machinery	5,682,410
20. Vehicles Including Recreational Vehicles	63,603,518
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	215,360
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	21,300
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	5,177,200
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	74,699,788
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	76,936,551
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	282,462,960

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	15,066,885	1,495,833	16,562,718
2.	Phillips 66 Carrier, LLC	1,608,307	4,367	1,612,674
3.	Phillips 66 Pipeline, LLC	1,910,955	6,190	1,917,145
4.	Union Pacific Railroad Company	11,150,051	3,559,693	14,709,744
5.	CenturyLink Communications, LLC	56,068	99,658	155,726
6.	Cogent Communications, LLC	0	0	0
7.	MCI Communications Services, LLC	35,409	81,487	116,896
8.	Missouri Network Alliance, LLC	454	370	824
9.	Sho-Me Technologies, LLC	102,846	58,322	161,168
10.	Windstream KDL, Inc	7,651	7,989	15,640
11.	AT&T Wireline Holdings, LLC	625,184	567,620	1,192,804
12.	Brightspeed of Missouri, LLC	585,460	331,133	916,593
13.	Brightspeed of West Missouri, LLC	9,875	5,585	15,460
14.	Fidelity Telephone Company	216	120	336

State Tax Commission Annual Report - 2025

Osage County

County Number: 76

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	460,026	460,026
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	31,159,361	6,678,393	37,837,754
TOTAL ASSESSED VALUATION FOR COUNTY			320,300,714

State Tax Commission Annual Report - 2025

Ozark County

County Number: 77

1. Residential	75,998,280
2. Agricultural	6,569,020
3. Commercial	14,091,150
4. Forest Croplands	3,690
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	96,662,140
6. Residential	8,498,810
7. Agricultural	67,600
8. Commercial	6,559,760
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	15,126,170
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	111,788,310
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,088
13. Cattle	1,416,405
14. Hogs	425
15. Sheep and Goats	14,883
16. Poultry	0
17. All Other Livestock	420
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,435,221
19. Farm Machinery	1,772,470
20. Vehicles Including Recreational Vehicles	36,966,042
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	232,420
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	8,580
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,094,101
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	42,073,613
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	43,508,834
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	155,297,144

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Sho-Me Technologies, LLC	56,500	32,040	88,540
2. AT&T Wireline Holdings, LLC	1,971	1,790	3,761
3. Brightspeed of Missouri, LLC	2,001,575	1,132,082	3,133,657
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	2,060,046	1,165,912	3,225,958
TOTAL ASSESSED VALUATION FOR COUNTY			158,523,102

State Tax Commission Annual Report - 2025

Pemiscot County

County Number: 78

1. Residential	21,725,150
2. Agricultural	23,285,400
3. Commercial	14,760,772
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	59,771,322
6. Residential	40,976,110
7. Agricultural	250,520
8. Commercial	28,888,672
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	70,115,302
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	129,886,624
12. Horses, Mares, Geldings, Asses, Jennets and Mules	160
13. Cattle	800
14. Hogs	0
15. Sheep and Goats	0
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	960
19. Farm Machinery	5,540,850
20. Vehicles Including Recreational Vehicles	38,802,975
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	128,970
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,000
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	10,828,546
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	55,302,341
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	55,303,301
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	185,189,925

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Entergy Arkansas, LLC		2,273,331	0	2,273,331
2. Union Electric Company dba Ameren Missouri		14,940,639	1,483,300	16,423,939
3. BNSF Railway Company		10,495,455	3,510,541	14,005,996
4. CenturyLink Communications, LLC		60,840	108,141	168,981
5. PDFiber, LLC		0	200,389	200,389
6. Sho-Me Technologies, LLC		77,090	43,716	120,806
7. Vero Fiber Networks, LLC		37,997	0	37,997
8. AT&T Wireline Holdings, LLC		644,301	584,977	1,229,278
9. BPS Telephone Company		317,176	86,717	403,893
10. Centrally Assessed Private Car (CAPCC) Companies		0	520,744	520,744
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		28,846,829	6,538,525	35,385,354
TOTAL ASSESSED VALUATION FOR COUNTY				220,575,279

State Tax Commission Annual Report - 2025

Perry County

County Number: 79

1. Residential	136,517,434
2. Agricultural	13,431,291
3. Commercial	38,768,934
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	188,717,659
6. Residential	91,180,227
7. Agricultural	1,066,847
8. Commercial	57,177,135
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	149,424,209
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	338,141,868
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,570
13. Cattle	955,185
14. Hogs	1,587
15. Sheep and Goats	3,906
16. Poultry	62
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	964,310
19. Farm Machinery	7,751,550
20. Vehicles Including Recreational Vehicles	90,173,777
21. Grain and Other Agricultural Crops	31,312
22. Manufactured Homes Used as Dwelling Units	777,890
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	66,870
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	45,435,202
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	144,236,601
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	145,200,911
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	483,342,779

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Ameren Transmission Company of Illinois	3,339,455	0	3,339,455
2. Union Electric Company dba Ameren Missouri	420,680	41,765	462,445
3. Permian Express Partners, LLC	470,071	2,065	472,136
4. Natural Gas Pipeline Company of America, LLC	579,646	297,797	877,443
5. BNSF Railway Company	13,695,146	4,580,780	18,275,926
6. CenturyLink Communications, LLC	21,268	37,803	59,071
7. Sho-Me Technologies, LLC	81,571	46,258	127,829
8. AT&T Wireline Holdings, LLC	745,862	677,186	1,423,048
9. Air Evac EMS, Inc	0	478,183	478,183
10. Centrally Assessed Private Car (CAPCC) Companies	0	679,500	679,500
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	19,353,699	6,841,337	26,195,036
TOTAL ASSESSED VALUATION FOR COUNTY			509,537,815

State Tax Commission Annual Report - 2025

Pettis County

County Number: 80

1. Residential	199,197,830
2. Agricultural	29,131,470
3. Commercial	35,441,346
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	263,770,646
6. Residential	152,610,970
7. Agricultural	173,660
8. Commercial	97,787,424
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	250,572,054
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	514,342,700
12. Horses, Mares, Geldings, Asses, Jennets and Mules	7,800
13. Cattle	1,147,390
14. Hogs	190,199
15. Sheep and Goats	15,010
16. Poultry	650,464
17. All Other Livestock	1,260
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,012,123
19. Farm Machinery	5,945,060
20. Vehicles Including Recreational Vehicles	147,468,560
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,525,380
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	24,140
24. Pollution Control Tools and Equipment	3,008,100
25. All Other Tangible Personal Property	69,757,696
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	227,728,936
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	229,741,059
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	744,083,759

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	4,899,128	703,613	5,602,741
2.	Evergy Missouri West, Inc	17,258,341	1,624,712	18,883,053
3.	Union Electric Company dba Ameren Missouri	1,191,158	118,258	1,309,416
4.	Magellan Pipeline Company, LP	93,603	1,939	95,542
5.	Phillips 66 Carrier, LLC	1,905,998	5,176	1,911,174
6.	Phillips 66 Pipeline, LLC	2,035,880	6,595	2,042,475
7.	Panhandle Eastern Pipe Line Company, LP	1,706,753	13,074	1,719,827
8.	Southern Star Central Gas Pipeline, Inc	966,290	34,673	1,000,963
9.	Union Pacific Railroad Company	12,162,413	3,882,893	16,045,306
10.	CenturyLink Communications, LLC	87,341	155,245	242,586
11.	Co-Mo Comm, Inc	22,505	8,151	30,656
12.	Cogent Communications, LLC	0	0	0
13.	Fiber Platform, LLC	138,616	31,631	170,247
14.	MCI Communications Services, LLC	6,333	14,575	20,908
15.	Missouri Network Alliance, LLC	359,437	292,990	652,427

Table III

State Tax Commission Annual Report - 2025

Pettis County

County Number: 80

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Sho-Me Technologies, LLC	42,609	24,163	66,772
17.	Socket Telecom, LLC	162,949	42,567	205,516
18.	Windstream KDL, Inc	1,373	1,434	2,807
19.	AT&T Wireline Holdings, LLC	1,116,209	1,013,433	2,129,642
20.	Brightspeed of West Missouri, LLC	557,350	315,235	872,585
21.	Otelco Mid-Missouri, LLC	42,446	23,258	65,704
22.	Windstream Missouri, Inc	19,710	3,202	22,912
23.	Air Evac EMS, Inc	0	956,367	956,367
24.	Business Aviation, LLC	0	2,783	2,783
25.	Centrally Assessed Private Car (CAPCC) Companies	0	501,794	501,794
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		44,776,442	9,777,761	54,554,203
TOTAL ASSESSED VALUATION FOR COUNTY				798,637,962

Phelps County

County Number: 81

1. Residential	233,848,730
2. Agricultural	8,954,130
3. Commercial	29,195,730
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	271,998,590
6. Residential	206,133,880
7. Agricultural	217,120
8. Commercial	119,706,470
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	326,057,470
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	598,056,060
12. Horses, Mares, Geldings, Asses, Jennets and Mules	7,198
13. Cattle	697,255
14. Hogs	315
15. Sheep and Goats	4,318
16. Poultry	796
17. All Other Livestock	496
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	710,378
19. Farm Machinery	531,840
20. Vehicles Including Recreational Vehicles	126,677,920
21. Grain and Other Agricultural Crops	457
22. Manufactured Homes Used as Dwelling Units	3,246,150
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	116,190
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	35,981,520
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	166,554,077
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	167,264,455
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	765,320,515

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Ameren Transmission Company of Illinois	3,068,356	0	3,068,356
2.	Union Electric Company dba Ameren Missouri	2,219,160	220,317	2,439,477
3.	NuStar Pipeline Operating Partnership, LP	237,997	25,029	263,026
4.	SPIRE MoGas Pipeline, LLC	2,364,933	504,567	2,869,500
5.	BNSF Railway Company	12,315,498	4,119,312	16,434,810
6.	Aptitude Internet, LLC	930,953	266,071	1,197,024
7.	CenturyLink Communications, LLC	118,594	210,797	329,391
8.	Gascosage Technologies, LLC	0	40,415	40,415
9.	GEC Fiber Plant	0	32,551	32,551
10.	MCI Communications Services, LLC	32,609	75,043	107,652
11.	Sho-Me Technologies, LLC	6,700	3,799	10,499
12.	Socket Telecom, LLC	133,646	34,912	168,558
13.	Windstream KDL, Inc	11,618	12,131	23,749
14.	AT&T Wireline Holdings, LLC	40,883	37,119	78,002
15.	Brightspeed of East Missouri, LLC	194,973	42,100	237,073

State Tax Commission Annual Report - 2025

Phelps County

County Number: 81

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Brightspeed of Missouri, LLC	596,352	337,294	933,646
17.	Brightspeed of West Missouri, LLC	1,142,927	646,435	1,789,362
18.	Windstream Missouri, Inc	67,509	10,966	78,475
19.	Fidelity Cablevision, LLC	72,498	2,611,986	2,684,484
20.	Life Net, Inc	0	560,139	560,139
21.	Centrally Assessed Private Car (CAPCC) Companies	0	611,047	611,047
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		23,555,206	10,402,030	33,957,236
TOTAL ASSESSED VALUATION FOR COUNTY				799,277,751

State Tax Commission Annual Report - 2025

Pike County

County Number: 82

1. Residential	69,805,800
2. Agricultural	21,019,760
3. Commercial	14,802,353
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	105,627,913
6. Residential	42,518,420
7. Agricultural	164,283
8. Commercial	66,898,141
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	109,580,844
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	215,208,757
12. Horses, Mares, Geldings, Asses, Jennets and Mules	7,164
13. Cattle	447,960
14. Hogs	146,634
15. Sheep and Goats	4,908
16. Poultry	170
17. All Other Livestock	212
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	607,048
19. Farm Machinery	5,034,410
20. Vehicles Including Recreational Vehicles	59,120,427
21. Grain and Other Agricultural Crops	19,358
22. Manufactured Homes Used as Dwelling Units	677,510
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	14,940
24. Pollution Control Tools and Equipment	56,250
25. All Other Tangible Personal Property	30,632,922
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	95,555,817
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	96,162,865
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	311,371,622

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	34,277,237	3,403,028	37,680,265
2.	BP Midwest Product Pipelines Holdings LLC	416,466	1,873	418,339
3.	NuStar Pipeline Operating Partnership, LP	286,770	30,158	316,928
4.	Panhandle Eastern Pipe Line Company, LP	1,698,061	13,007	1,711,068
5.	Rockies Express Pipeline, LLC	7,133,219	17,876	7,151,095
6.	SPIRE MoGas Pipeline, LLC	799,643	170,607	970,250
7.	BNSF Railway Company	13,893,909	4,647,262	18,541,171
8.	Kansas City Southern Railway Company	4,526,537	1,744,842	6,271,379
9.	Bluebird Media Network, LLC	0	168,862	168,862
10.	CenturyLink Communications, LLC	29,311	52,100	81,411
11.	Missouri Network Alliance, LLC	107,341	87,498	194,839
12.	AT&T Wireline Holdings, LLC	882,988	801,687	1,684,675
13.	Windstream Missouri, Inc	263,602	42,818	306,420
14.	Air Evac EMS, Inc	0	478,183	478,183

State Tax Commission Annual Report - 2025

Pike County

County Number: 82

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
15. Centrally Assessed Private Car (CAPCC) Companies	0	1,175,880	1,175,880
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	64,315,084	12,835,681	77,150,765
TOTAL ASSESSED VALUATION FOR COUNTY			388,522,387

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Pike County has not followed the STC Order issued to the Board of Equalization on July 8, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Pike County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Platte County

County Number: 83

1. Residential	625,424,359
2. Agricultural	10,008,507
3. Commercial	148,604,763
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	784,037,629
6. Residential	1,644,368,278
7. Agricultural	1,696,828
8. Commercial	714,985,412
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	2,361,050,518
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	3,145,088,147
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,934
13. Cattle	158,585
14. Hogs	102
15. Sheep and Goats	980
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	161,601
19. Farm Machinery	3,909,867
20. Vehicles Including Recreational Vehicles	461,770,294
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	336,542
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	74,570
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	214,570,289
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	680,661,562
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	680,823,163
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	3,825,911,310

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	64,339,992	9,240,516	73,580,508
2.	Evergy Missouri West, Inc	20,753,106	1,953,712	22,706,818
3.	Transource Missouri, LLC	12,329,107	0	12,329,107
4.	Magellan Pipeline Company, LP	1,061,972	22,000	1,083,972
5.	Mid-America Pipeline Company, LLC	1,950,880	17,008	1,967,888
6.	Oneok North System, LLC	850,207	5,704	855,911
7.	KPC Pipeline, LLC	5,114	1,950	7,064
8.	Southern Star Central Gas Pipeline, Inc	1,023,094	36,711	1,059,805
9.	BNSF Railway Company	14,439,532	4,829,763	19,269,295
10.	CenturyLink Communications, LLC	68,270	121,348	189,618
11.	Fiber Platform, LLC	1,187,512	270,983	1,458,495
12.	MCI Communications Services, LLC	6,674	15,358	22,032
13.	MCI Metro Access Transmission	601,625	385,735	987,360
14.	Missouri Network Alliance, LLC	199,838	162,896	362,734
15.	United Services, Inc	797,724	193,526	991,250

Table III

State Tax Commission Annual Report - 2025

Platte County

County Number: 83

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Zayo Group, LLC	959,600	431,255	1,390,855
17.	AT&T Wireline Holdings, LLC	1,013,762	920,420	1,934,182
18.	Brightspeed of West Missouri, LLC	753,341	426,086	1,179,427
19.	Consolidated Communications	92,173	49,132	141,305
20.	Time Warner Cable Business, LLC	33,697	0	33,697
21.	ABX Air, Inc	0	8,265	8,265
22.	Air Transport International, Inc	0	26,096	26,096
23.	Air Wisconsin Airlines, LLC	0	66,756	66,756
24.	Alaska Airlines, Inc	0	1,009,402	1,009,402
25.	Allegiant Air, LLC	0	232,023	232,023
26.	American Airlines, Inc	0	4,725,511	4,725,511
27.	Ameriflight, LLC	0	6,883	6,883
28.	Atlas Air, Inc	0	1,375,472	1,375,472
29.	Berry Aviation, Inc	0	16,231	16,231
30.	CommuteAir, LLC	0	286	286
31.	Delta Air Lines, Inc	0	5,938,034	5,938,034
32.	Endeavor Air, Inc	0	755,532	755,532
33.	Envoy Air, Inc	0	880,629	880,629
34.	Federal Express Corporation	0	3,604,687	3,604,687
35.	Frontier Airlines, Inc	0	1,072,373	1,072,373
36.	GoJet Airlines, LLC	0	3,112	3,112
37.	Gulf & Caribbean Cargo, Inc	0	4,874	4,874
38.	Horizon Air Industries, Inc	0	23,514	23,514
39.	IFL Group, Inc	0	8,597	8,597
40.	JetBlue Airways Corporation	0	231,144	231,144
41.	Kalitta Charters, LLC	0	3,162	3,162
42.	KBA, LLC	0	2,906	2,906
43.	Mesa Airlines, Inc	0	2,439,249	2,439,249
44.	Omni Air International, LLC	0	3,374	3,374
45.	Pak West Airlines	0	13,170	13,170
46.	Piedmont Airlines, Inc	0	686	686
47.	PSA Airlines, Inc	0	521,901	521,901
48.	Republic Airways, Inc	0	1,282,083	1,282,083
49.	SkyWest Airlines, Inc	0	601,071	601,071
50.	Southwest Airlines Co.	0	25,488,931	25,488,931
51.	Spirit Airlines, Inc	0	2,658,673	2,658,673
52.	Sun Country, Inc	0	244,147	244,147
53.	United Airlines, Inc	0	2,340,499	2,340,499
54.	United Parcel Service Co	0	1,614,235	1,614,235

Table III

State Tax Commission Annual Report - 2025

Platte County

County Number: 83

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
55.	USA Jet Airlines, Inc.	0	24,204	24,204
56.	WLF, LLC	0	7,173	7,173
57.	X-Ray Lima Sierra, LLC	0	2,264	2,264
58.	Craig L. Puder	0	45,507	45,507
59.	National Beef Packing Company, LLC.	0	1,200,169	1,200,169
60.	NPG Management, LLC	0	158,970	158,970
61.	Centrally Assessed Private Car (CAPCC) Companies	0	716,434	716,434
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		122,467,220	78,442,332	200,909,552
TOTAL ASSESSED VALUATION FOR COUNTY				4,026,820,862

State Tax Commission Annual Report - 2025

Polk County

County Number: 84

1. Residential	163,647,020
2. Agricultural	24,742,550
3. Commercial	26,054,330
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	214,443,900
6. Residential	92,692,080
7. Agricultural	338,540
8. Commercial	43,878,300
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	136,908,920
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	351,352,820
12. Horses, Mares, Geldings, Asses, Jennets and Mules	11,590
13. Cattle	2,375,830
14. Hogs	810
15. Sheep and Goats	21,670
16. Poultry	280,140
17. All Other Livestock	50
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,690,090
19. Farm Machinery	4,393,390
20. Vehicles Including Recreational Vehicles	93,399,520
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	904,280
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	19,400
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	14,313,550
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	113,030,140
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	115,720,230
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	467,073,050

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	17,962,888	2,079,755	20,042,643
2.	Explorer Pipeline Company	3,277,769	2,392	3,280,161
3.	MPLX Ozark Pipe Line, LLC	2,996,919	34,722	3,031,641
4.	Empire District Industries, Inc	134,571	106,789	241,360
5.	Fiber Platform, LLC	59,816	13,650	73,466
6.	K-Powernet, LLC	5,863	1,305	7,168
7.	Sho-Me Technologies, LLC	34,674	19,663	54,337
8.	Total Highspeed, LLC	69,307	10,635	79,942
9.	AT&T Wireline Holdings, LLC	104,637	95,003	199,640
10.	Brightspeed of East Missouri, LLC	132,498	28,610	161,108
11.	Brightspeed of Missouri, LLC	60,480	34,207	94,687
12.	Windstream Missouri, Inc	1,751,095	284,436	2,035,531

State Tax Commission Annual Report - 2025

Polk County

County Number: 84

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
13.	Life Net, Inc	0	560,139	560,139
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		26,590,517	3,271,306	29,861,823
TOTAL ASSESSED VALUATION FOR COUNTY				496,934,873

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Polk County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Polk County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Pulaski County

County Number: 85

1. Residential	240,867,746
2. Agricultural	5,075,632
3. Commercial	32,312,647
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	278,256,025
6. Residential	152,301,420
7. Agricultural	141,909
8. Commercial	84,021,929
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	236,465,258
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	514,721,283
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,602
13. Cattle	432,445
14. Hogs	9,820
15. Sheep and Goats	1,952
16. Poultry	454
17. All Other Livestock	75
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	448,348
19. Farm Machinery	3,011,950
20. Vehicles Including Recreational Vehicles	110,780,190
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	997,120
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	24,350
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	9,913,070
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	124,726,680
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	125,175,028
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	639,896,311

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	202,161	20,070	222,231
2.	Explorer Pipeline Company	3,542,191	2,585	3,544,776
3.	MPLX Ozark Pipe Line, LLC	4,175,088	48,372	4,223,460
4.	Phillips 66 Pipeline, LLC	1,881,863	6,096	1,887,959
5.	SPIRE MoGas Pipeline, LLC	433,818	92,557	526,375
6.	BNSF Railway Company	12,284,320	4,108,884	16,393,204
7.	CenturyLink Communications, LLC	33,880	60,220	94,100
8.	Gascosage Technologies, LLC	0	26,866	26,866
9.	GEC Fiber Plant	0	35,836	35,836
10.	MCI Communications Services, LLC	12,484	28,728	41,212
11.	Sho-Me Technologies, LLC	52,674	29,870	82,544
12.	Windstream KDL, Inc	6,093	6,362	12,455
13.	AT&T Wireline Holdings, LLC	30,100	27,328	57,428
14.	Brightspeed of East Missouri, LLC	38,894	8,398	47,292
15.	Brightspeed of West Missouri, LLC	874,193	494,440	1,368,633

State Tax Commission Annual Report - 2025

Pulaski County

County Number: 85

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Windstream Missouri, Inc	454,410	73,811	528,221
17.	Fidelity Cablevision, LLC	1,415	50,966	52,381
18.	Corporate Flight Management, Inc dba Contour Airlines	0	483,280	483,280
19.	Sun Country, Inc	0	610	610
20.	Centrally Assessed Private Car (CAPCC) Companies	0	609,500	609,500
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		24,023,584	6,214,779	30,238,363
TOTAL ASSESSED VALUATION FOR COUNTY				670,134,674

State Tax Commission Annual Report - 2025

Putnam County

County Number: 86

1. Residential	48,288,060
2. Agricultural	15,436,529
3. Commercial	9,150,657
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	72,875,246
6. Residential	10,195,074
7. Agricultural	991,252
8. Commercial	4,461,934
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	15,648,260
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	88,523,506
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,330
13. Cattle	960,680
14. Hogs	898,470
15. Sheep and Goats	4,420
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,865,900
19. Farm Machinery	3,164,593
20. Vehicles Including Recreational Vehicles	18,225,620
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	95,070
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,400
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	4,622,150
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	26,108,833
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	27,974,733
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	116,498,239

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Buckeye Pipe Line Transportation, LLC	895,921	4,313	900,234
2. ANR Pipeline Company	196,608	193,257	389,865
3. Dakota, Minnesota & Eastern Railroad Corporation	2,389,607	220,129	2,609,736
4. AT&T Wireline Holdings, LLC	4,600	4,177	8,777
5. Grand River Mutual Telephone Corporation	129,721	52,993	182,714
6. Northeast Missouri Rural Telephone	1,594,068	385,456	1,979,524
7. Windstream Iowa Telecommunications Services, Inc	654	0	654
8. Centrally Assessed Private Car (CAPCC) Companies	0	284,253	284,253
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	5,211,179	1,144,578	6,355,757
TOTAL ASSESSED VALUATION FOR COUNTY			122,853,996

State Tax Commission Annual Report - 2025

Ralls County

County Number: 87

1. Residential	102,177,050
2. Agricultural	15,386,500
3. Commercial	25,301,426
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	142,864,976
6. Residential	15,193,580
7. Agricultural	101,810
8. Commercial	25,632,854
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	40,928,244
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	183,793,220
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,680
13. Cattle	263,980
14. Hogs	20,110
15. Sheep and Goats	2,090
16. Poultry	180
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	289,040
19. Farm Machinery	4,495,040
20. Vehicles Including Recreational Vehicles	49,014,640
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	357,750
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	32,810
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	44,016,921
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	97,917,161
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	98,206,201
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	281,999,421

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	7,331,910	727,909	8,059,819
2.	BP Midwest Product Pipelines Holdings LLC	647,681	2,914	650,595
3.	Magellan Pipeline Company, LP	1,217,268	25,217	1,242,485
4.	NuStar Pipeline Operating Partnership, LP	345,090	36,291	381,381
5.	Panhandle Eastern Pipe Line Company, LP	1,248,933	9,567	1,258,500
6.	Rockies Express Pipeline, LLC	1,214,948	3,045	1,217,993
7.	BNSF Railway Company	5,144,449	1,720,725	6,865,174
8.	Kansas City Southern Railway Company	260,870	100,557	361,427
9.	Norfolk Southern Combined Railway	3,502,569	1,301,224	4,803,793
10.	Bluebird Media Network, LLC	0	267,776	267,776
11.	CenturyLink Communications, LLC	47,820	84,998	132,818
12.	Chariton Valley Communications Corporation	84,866	18,843	103,709
13.	Missouri Network Alliance, LLC	108,099	88,115	196,214
14.	AT&T Wireline Holdings, LLC	337,788	306,686	644,474
15.	Brightspeed of East Missouri, LLC	211,556	45,681	257,237

Table III

State Tax Commission Annual Report - 2025

Ralls County

County Number: 87

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	New London Telephone Company	102,949	25,663	128,612
17.	Windstream Missouri, Inc	66,732	10,840	77,572
18.	Centrally Assessed Private Car (CAPCC) Companies	0	538,147	538,147
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		21,873,528	5,314,198	27,187,726
TOTAL ASSESSED VALUATION FOR COUNTY				309,187,147

State Tax Commission Annual Report - 2025

Randolph County

County Number: 88

1. Residential	79,029,460
2. Agricultural	12,562,850
3. Commercial	114,765,550
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	206,357,860
6. Residential	96,445,920
7. Agricultural	168,830
8. Commercial	59,398,240
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	156,012,990
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	362,370,850
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,550
13. Cattle	429,125
14. Hogs	149,438
15. Sheep and Goats	6,448
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	590,561
19. Farm Machinery	6,879,040
20. Vehicles Including Recreational Vehicles	86,236,630
21. Grain and Other Agricultural Crops	28,601
22. Manufactured Homes Used as Dwelling Units	605,260
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	43,850
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	50,075,610
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	143,868,991
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	144,459,552
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	506,830,402

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	1,210,818	173,898	1,384,716
2.	Union Electric Company dba Ameren Missouri	24,316,391	2,414,120	26,730,511
3.	CCPS Transportation, LLC	4,324,852	63,040	4,387,892
4.	Enbridge Pipelines (FSP), LLC	18,715,783	31,243	18,747,026
5.	KPL Northern States, LLC	18,550	107	18,657
6.	Mid-America Pipeline Company, LLC	1,131,166	9,862	1,141,028
7.	Platte Pipe Line Company, LLC	2,762,342	84,413	2,846,755
8.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	15,539,457	147,005	15,686,462
9.	Panhandle Eastern Pipe Line Company, LP	185,702	1,422	187,124
10.	Rockies Express Pipeline, LLC	6,688,352	16,761	6,705,113
11.	BNSF Railway Company	1,403,031	469,289	1,872,320
12.	Kansas City Southern Railway Company	3,123,239	1,203,913	4,327,152
13.	Norfolk Southern Combined Railway	10,414,695	3,869,117	14,283,812
14.	Chariton Valley Communications Corporation	1,660,610	368,708	2,029,318
15.	Fiber Platform, LLC	38,711	8,834	47,545

Table III

State Tax Commission Annual Report - 2025

Randolph County

County Number: 88

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Kingdom Telecommunications, Inc	614,929	118,846	733,775
17.	Missouri Network Alliance, LLC	200,091	163,101	363,192
18.	Socket Telecom, LLC	143,908	37,593	181,501
19.	AT&T Wireline Holdings, LLC	622,615	565,288	1,187,903
20.	Brightspeed of Missouri, LLC	78,859	44,603	123,462
21.	Chariton Valley Broadband, LLC	1,316,802	296,825	1,613,627
22.	Windstream Missouri, Inc	12,715	2,065	14,780
23.	Air Evac EMS, Inc	0	478,183	478,183
24.	Centrally Assessed Private Car (CAPCC) Companies	0	1,163,117	1,163,117
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		94,523,618	11,731,353	106,254,971
TOTAL ASSESSED VALUATION FOR COUNTY				613,085,373

State Tax Commission Annual Report - 2025

Ray County

County Number: 89

1. Residential	127,184,570
2. Agricultural	21,750,410
3. Commercial	11,489,590
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	160,424,570
6. Residential	94,072,080
7. Agricultural	435,080
8. Commercial	25,270,720
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	119,777,880
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	280,202,450
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,042
13. Cattle	681,960
14. Hogs	1,190
15. Sheep and Goats	6,716
16. Poultry	0
17. All Other Livestock	85
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	695,993
19. Farm Machinery	8,071,150
20. Vehicles Including Recreational Vehicles	83,861,818
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	48,670
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	19,720
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	17,112,352
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	109,113,710
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	109,809,703
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	390,012,153

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	2,367,675	340,046	2,707,721
2.	Evergy Missouri West, Inc	13,391,305	1,260,667	14,651,972
3.	Transource Missouri, LLC	11,872,311	0	11,872,311
4.	Union Electric Company dba Ameren Missouri	5,297,296	525,913	5,823,209
5.	Buckeye Pipe Line Transportation, LLC	652,061	3,139	655,200
6.	Mid-America Pipeline Company, LLC	1,742,401	15,191	1,757,592
7.	Sinclair Transportation Company	44,144	6,689	50,833
8.	BNSF Railway Company	19,732,079	6,600,025	26,332,104
9.	Dakota, Minnesota & Eastern Railroad Corporation	1,752,379	161,428	1,913,807
10.	Norfolk Southern Combined Railway	6,941,359	2,578,753	9,520,112
11.	Union Pacific Railroad Company	3,538,583	1,129,705	4,668,288
12.	Fiber Platform, LLC	108,496	24,758	133,254
13.	Missouri Network Alliance, LLC	113,551	92,560	206,111
14.	Sho-Me Technologies, LLC	596	338	934
15.	United Services, Inc	1,304,404	316,445	1,620,849

Table III

State Tax Commission Annual Report - 2025

Ray County

County Number: 89

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	AT&T Wireline Holdings, LLC	400,198	363,350	763,548
17.	Brightspeed of East Missouri, LLC	143,797	31,050	174,847
18.	Brightspeed of West Missouri, LLC	291,903	165,099	457,002
19.	Green Hills Telephone Corporation	459,086	133,470	592,556
20.	Lathrop Telephone Company	302	128	430
21.	Centrally Assessed Private Car (CAPCC) Companies	0	1,838,557	1,838,557
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		70,153,926	15,587,311	85,741,237
TOTAL ASSESSED VALUATION FOR COUNTY				475,753,390

State Tax Commission Annual Report - 2025

Reynolds County

County Number: 90

1. Residential	25,378,230
2. Agricultural	4,611,200
3. Commercial	98,265,108
4. Forest Croplands	3,720
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	128,258,258
6. Residential	3,960,610
7. Agricultural	12,190
8. Commercial	2,537,640
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	6,510,440
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	134,768,698
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,750
13. Cattle	194,905
14. Hogs	242
15. Sheep and Goats	2,323
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	199,220
19. Farm Machinery	728,682
20. Vehicles Including Recreational Vehicles	20,805,502
21. Grain and Other Agricultural Crops	12,660
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	400
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	24,146,677
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	45,693,921
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	45,893,141
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	180,661,839

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Union Electric Company dba Ameren Missouri	6,402,472	635,634	7,038,106
2. CenturyLink Communications, LLC	1,165	2,071	3,236
3. AT&T Wireline Holdings, LLC	48,132	43,700	91,832
4. Brightspeed of East Missouri, LLC	288,502	62,296	350,798
5. Ellington Telephone Company	285,349	177,660	463,009
6. Windstream Missouri, Inc	63,670	10,342	74,012
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	7,089,290	931,703	8,020,993
TOTAL ASSESSED VALUATION FOR COUNTY			188,682,832

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Reynolds County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Reynolds County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Ripley County

County Number: 91

1. Residential	63,438,850
2. Agricultural	6,263,100
3. Commercial	13,374,870
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	83,076,820
6. Residential	10,834,170
7. Agricultural	10,280
8. Commercial	8,330,010
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	19,174,460
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	102,251,280
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,040
13. Cattle	553,790
14. Hogs	1,950
15. Sheep and Goats	1,930
16. Poultry	212,550
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	772,260
19. Farm Machinery	634,760
20. Vehicles Including Recreational Vehicles	27,145,633
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	231,485
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	45,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,129,373
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	30,187,051
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	30,959,311
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	133,210,591

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Permian Express Partners, LLC	396,953	1,744	398,697
2. Enable Mississippi River Transmission, LLC	144,902	1,648	146,550
3. Sho-Me Technologies, LLC	55,205	31,306	86,511
4. Windstream Missouri, Inc	1,329,670	215,982	1,545,652
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	1,926,730	250,680	2,177,410
TOTAL ASSESSED VALUATION FOR COUNTY			135,388,001

State Tax Commission Annual Report - 2025

St. Charles County

County Number: 92

1. Residential	2,314,906,185
2. Agricultural	21,462,641
3. Commercial	148,372,261
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	2,484,741,087
6. Residential	7,700,828,718
7. Agricultural	3,621,784
8. Commercial	1,944,098,591
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	9,648,549,093
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	12,133,290,180
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,230
13. Cattle	87,183
14. Hogs	33,655
15. Sheep and Goats	421
16. Poultry	101
17. All Other Livestock	371
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	122,961
19. Farm Machinery	3,029,324
20. Vehicles Including Recreational Vehicles	1,493,764,235
21. Grain and Other Agricultural Crops	43,607
22. Manufactured Homes Used as Dwelling Units	3,757,236
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	302,788
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	510,108,418
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	2,011,005,608
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	2,011,128,569
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	14,144,418,749

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	131,608,231	13,066,003	144,674,234
2.	BP Midwest Product Pipelines Holdings LLC	1,301,703	5,856	1,307,559
3.	Explorer Pipeline Company	9,006,322	6,572	9,012,894
4.	KPL Northern States, LLC	94,856	546	95,402
5.	Magellan Pipeline Company, LP	45,525	943	46,468
6.	MPLX Ozark Pipe Line, LLC	9,633,851	111,616	9,745,467
7.	NuStar Pipeline Operating Partnership, LP	632,895	66,558	699,453
8.	Phillips 66 Pipeline, LLC	7,019,766	22,738	7,042,504
9.	Platte Pipe Line Company, LLC	4,984,858	152,329	5,137,187
10.	South Bow (USA) LP (formerly TransCanada Keystone Pipeline, LP)	27,740,441	262,429	28,002,870
11.	Wood River Pipe Lines, LLC	26,836	25	26,861
12.	Southern Star Central Gas Pipeline, Inc	664,793	23,854	688,647
13.	SPIRE MoGas Pipeline, LLC	3,463,844	739,023	4,202,867
14.	Spire STL Pipeline, LLC	10,487,074	79,224	10,566,298
15.	BNSF Railway Company	12,681,846	4,241,849	16,923,695

State Tax Commission Annual Report - 2025

St. Charles County

County Number: 92

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Norfolk Southern Combined Railway	7,350,612	2,730,793	10,081,405
17.	Bluebird Media Network, LLC	0	222,664	222,664
18.	CenturyLink Communications, LLC	239,550	425,790	665,340
19.	Fiber Platform, LLC	1,629,978	371,951	2,001,929
20.	Gateway Infrastructure, LLC	709,885	69,932	779,817
21.	I3 Broadband LLC	2,678,671	87,187	2,765,858
22.	MCI Metro Access Transmission	1,726,430	1,106,910	2,833,340
23.	Missouri Network Alliance, LLC	488,690	398,349	887,039
24.	Sho-Me Technologies, LLC	30	17	47
25.	Socket Telecom, LLC	43,613	11,393	55,006
26.	AT&T Wireline Holdings, LLC	1,286,651	1,168,182	2,454,833
27.	Brightspeed of Missouri, LLC	2,756,945	1,559,316	4,316,261
28.	Orchard Farm Telephone Company	1	0	1
29.	A & S Aviation, LLC	0	69,467	69,467
30.	Helicopter 2019, LLC	0	995,519	995,519
31.	St. Charles Flying Service, Inc	0	14,708	14,708
32.	Centrally Assessed Private Car (CAPCC) Companies	0	1,164,084	1,164,084
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		238,303,897	29,175,827	267,479,724
TOTAL ASSESSED VALUATION FOR COUNTY				14,411,898,473

State Tax Commission Annual Report - 2025

St. Clair County

County Number: 93

1. Residential	61,303,600
2. Agricultural	16,987,100
3. Commercial	9,333,100
4. Forest Croplands	300
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	87,624,100
6. Residential	13,104,900
7. Agricultural	67,500
8. Commercial	9,147,393
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	22,319,793
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	109,943,893
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,170
13. Cattle	1,639,255
14. Hogs	5,905
15. Sheep and Goats	16,036
16. Poultry	52,725
17. All Other Livestock	270
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,723,361
19. Farm Machinery	4,955,140
20. Vehicles Including Recreational Vehicles	32,431,136
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	0
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,773,490
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	40,159,766
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	41,883,127
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	151,827,020

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	1,371,568	158,801	1,530,369
2.	Evergy Missouri West, Inc	6,310,919	594,114	6,905,033
3.	Magellan Pipeline Company, LP	1,219,395	25,262	1,244,657
4.	Missouri & Northern Arkansas Railroad	115,379	35,908	151,287
5.	CenturyLink Communications, LLC	4,701	8,356	13,057
6.	K-Powernet, LLC	44,679	9,941	54,620
7.	Sho-Me Technologies, LLC	194	110	304
8.	Brightspeed of East Missouri, LLC	704,007	152,016	856,023
9.	Brightspeed of Missouri, LLC	61,208	34,619	95,827
10.	Brightspeed of West Missouri, LLC	182,736	103,355	286,091
11.	Centrally Assessed Private Car (CAPCC) Companies	0	116,602	116,602
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		10,014,786	1,239,084	11,253,870
TOTAL ASSESSED VALUATION FOR COUNTY				163,080,890

State Tax Commission Annual Report - 2025

St. Francois County

County Number: 94

1. Residential	215,413,400
2. Agricultural	8,609,400
3. Commercial	19,784,370
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	243,807,170
6. Residential	329,238,150
7. Agricultural	327,730
8. Commercial	155,689,370
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	485,255,250
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	729,062,420
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,485
13. Cattle	612,250
14. Hogs	497
15. Sheep and Goats	5,144
16. Poultry	360
17. All Other Livestock	104
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	624,840
19. Farm Machinery	2,061,240
20. Vehicles Including Recreational Vehicles	187,337,180
21. Grain and Other Agricultural Crops	13,477
22. Manufactured Homes Used as Dwelling Units	704,340
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	32,950
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	39,005,810
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	229,154,997
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	229,779,837
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	958,842,257

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	71,136,013	7,062,350	78,198,363
2.	Enable Mississippi River Transmission, LLC	1,305,975	14,853	1,320,828
3.	Union Pacific Railroad Company	18,138,166	5,790,673	23,928,839
4.	Aptitude Internet, LLC	95,701	27,352	123,053
5.	CenturyLink Communications, LLC	35,924	63,853	99,777
6.	Sho-Me Technologies, LLC	125,178	70,987	196,165
7.	WANRack, LLC	1	0	1
8.	AT&T Wireline Holdings, LLC	1,179,654	1,071,037	2,250,691
9.	Brightspeed of East Missouri, LLC	6,991	1,510	8,501
10.	Air Evac EMS, Inc	0	478,183	478,183
11.	Life Net, Inc	0	560,139	560,139

State Tax Commission Annual Report - 2025

St. Francois County

County Number: 94

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	748,340	748,340
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	92,023,603	15,889,277	107,912,880
TOTAL ASSESSED VALUATION FOR COUNTY			1,066,755,137

State Tax Commission Annual Report - 2025

Ste. Genevieve County

County Number: 95

1. Residential	177,244,600
2. Agricultural	13,947,700
3. Commercial	566,256,870
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	757,449,170
6. Residential	94,596,090
7. Agricultural	420,550
8. Commercial	31,117,320
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	126,133,960
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	883,583,130
12. Horses, Mares, Geldings, Asses, Jennets and Mules	4,050
13. Cattle	667,450
14. Hogs	2,990
15. Sheep and Goats	3,130
16. Poultry	8,430
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	686,050
19. Farm Machinery	4,420,990
20. Vehicles Including Recreational Vehicles	97,626,040
21. Grain and Other Agricultural Crops	12,800
22. Manufactured Homes Used as Dwelling Units	233,890
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	200,740
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	55,994,678
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	158,489,138
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	159,175,188
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,042,758,318

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	3,466,940	344,196	3,811,136
2.	Enable Mississippi River Transmission, LLC	1,614,852	18,365	1,633,217
3.	BNSF Railway Company	9,618,560	3,217,235	12,835,795
4.	Union Pacific Railroad Company	12,631,100	4,032,523	16,663,623
5.	Aptitude Internet, LLC	354,418	101,294	455,712
6.	CenturyLink Communications, LLC	47,636	84,671	132,307
7.	Sho-Me Technologies, LLC	117,272	66,503	183,775
8.	AT&T Wireline Holdings, LLC	762,241	692,057	1,454,298
9.	Centrally Assessed Private Car (CAPCC) Companies	0	998,366	998,366
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		28,613,019	9,555,210	38,168,229
TOTAL ASSESSED VALUATION FOR COUNTY				1,080,926,547

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

1. Residential	6,279,052,360
2. Agricultural	2,100,120
3. Commercial	1,456,459,100
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	7,737,611,580
6. Residential	18,550,304,550
7. Agricultural	5,508,670
8. Commercial	6,867,090,250
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	25,422,903,470
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	33,160,515,050
12. Horses, Mares, Geldings, Asses, Jennets and Mules	6,050
13. Cattle	10,325
14. Hogs	10
15. Sheep and Goats	270
16. Poultry	200
17. All Other Livestock	2,890
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	19,745
19. Farm Machinery	244,000
20. Vehicles Including Recreational Vehicles	3,097,112,710
21. Grain and Other Agricultural Crops	110
22. Manufactured Homes Used as Dwelling Units	214,550
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	326,890
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	1,576,307,330
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	4,674,205,590
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	4,674,225,335
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	37,834,740,385

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	327,827,532	32,546,563	360,374,095
2.	MPLX Ozark Pipe Line, LLC	1,911,698	22,149	1,933,847
3.	Phillips 66 Carrier, LLC	1,851,099	5,026	1,856,125
4.	Phillips 66 Pipeline, LLC	2,584,638	8,372	2,593,010
5.	Wood River Pipe Lines, LLC	359,654	338	359,992
6.	Enable Mississippi River Transmission, LLC	516,297	5,872	522,169
7.	Spire STL Pipeline, LLC	5,653,188	42,706	5,695,894
8.	BNSF Railway Company	17,206,622	5,755,305	22,961,927
9.	Missouri Eastern Railroad, LLC	582,773	71,370	654,143
10.	Norfolk Southern Combined Railway	3,422,844	1,271,606	4,694,450
11.	Union Pacific Railroad Company	17,988,186	5,742,792	23,730,978
12.	West Belt Railway LLC	50,924	18,262	69,186
13.	Bluebird Media Network, LLC	0	57,060	57,060
14.	CenturyLink Communications, LLC	647,384	1,150,698	1,798,082
15.	Clearwave Communications	176,946	18,273	195,219

Table III

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Cogent Communications, LLC	0	0	0
17.	Fiber Platform, LLC	2,485,746	567,232	3,052,978
18.	I3 Broadband LLC	2,654,861	86,413	2,741,274
19.	MCI Communications Services, LLC	396,020	911,358	1,307,378
20.	MCI Metro Access Transmission	5,837,833	3,742,957	9,580,790
21.	McLeodUSA Telecommunications Services	43,028	103,641	146,669
22.	Missouri Network Alliance, LLC	208,927	170,304	379,231
23.	Sho-Me Technologies, LLC	2,323	1,317	3,640
24.	Socket Telecom, LLC	13,709	3,581	17,290
25.	Windstream KDL, Inc	31,017	32,387	63,404
26.	Zayo Group, LLC	726,073	326,305	1,052,378
27.	AT&T Wireline Holdings, LLC	6,671,365	6,057,097	12,728,462
28.	ABX Air, Inc	0	8,856	8,856
29.	Air Crossland, LLC	0	5,366	5,366
30.	Air Transport International, Inc	0	6,213	6,213
31.	Air Wisconsin Airlines, LLC	0	15,313	15,313
32.	Alaska Airlines, Inc	0	999,721	999,721
33.	Allegiant Air, LLC	0	4,200	4,200
34.	American Airlines, Inc	0	5,777,030	5,777,030
35.	Ameriflight, LLC	0	26,385	26,385
36.	Atlas Air, Inc	0	21,721	21,721
37.	Avelo Airlines, Inc.	0	15,828	15,828
38.	Berry Aviation, Inc	0	13,912	13,912
39.	Business Aviation, LLC	0	8,350	8,350
40.	Centene Management Company, LLC	0	2,187,815	2,187,815
41.	CommuteAir, LLC	0	15,443	15,443
42.	Corporate Flight Management, Inc dba Contour Airlines	0	11,665	11,665
43.	Delta Air Lines, Inc	0	4,634,091	4,634,091
44.	Edison Acquisitions, LLC	0	116,396	116,396
45.	Endeavor Air, Inc	0	906,765	906,765
46.	Envoy Air, Inc	0	1,254,427	1,254,427
47.	Federal Express Corporation	0	1,833,365	1,833,365
48.	Flying Five, LLC	0	7,247	7,247
49.	Frontier Airlines, Inc	0	3,666,213	3,666,213
50.	GoJet Airlines, LLC	0	209,824	209,824
51.	Gulf & Caribbean Cargo, Inc	0	1,218	1,218
52.	IFL Group, Inc	0	5,731	5,731
53.	JD76 Air, LLC	0	146,681	146,681
54.	Kalitta Charters, LLC	0	16,863	16,863

Table III

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
55.	KBA, LLC	0	284,817	284,817
56.	Life Net, Inc	0	560,139	560,139
57.	Mesa Airlines, Inc	0	707,734	707,734
58.	N302CJ, LLC	0	21,274	21,274
59.	Pak West Airlines	0	13,170	13,170
60.	Phi Health, LLC	0	277,457	277,457
61.	Piedmont Airlines, Inc	0	617	617
62.	PSA Airlines, Inc	0	481,136	481,136
63.	Republic Airways, Inc	0	1,530,156	1,530,156
64.	SkyWest Airlines, Inc	0	307,078	307,078
65.	Southwest Airlines Co.	0	43,421,366	43,421,366
66.	Spirit Airlines, Inc	0	618,296	618,296
67.	Summit Air, LLC	0	93,208	93,208
68.	Sun Country, Inc	0	430,310	430,310
69.	United Airlines, Inc	0	1,931,378	1,931,378
70.	United Parcel Service Co	0	892,943	892,943
71.	USA Jet Airlines, Inc.	0	11,346	11,346
72.	X-Ray Lima Sierra, LLC	0	4,528	4,528
73.	1637 N Warson Aviation, LLC	0	151,405	151,405
74.	2TS, LLC	0	302,049	302,049
75.	350 Lear Yankee Partners, LLC	0	759,814	759,814
76.	AAM Aeromed, LLC	0	95,565	95,565
77.	Advisors Aviation, LLC	0	137,007	137,007
78.	Air Clayco, Inc	0	1,330,692	1,330,692
79.	Air Hoffmann LLC	0	379,330	379,330
80.	Air Sansone, LLC	0	161,588	161,588
81.	Amy's Aircraft Services	0	1,410	1,410
82.	APLUX, LLC	0	791,701	791,701
83.	Arch Resources, Inc	0	375,314	375,314
84.	Astra Partners, LLC	0	30,318	30,318
85.	AVIATIONbyKARPEL, LLC	0	109,164	109,164
86.	Avientur, LLC	0	18,505	18,505
87.	BCL Aviation, LLC	0	101,209	101,209
88.	Big River Aviation, LLC	0	28,058	28,058
89.	Blue Pearl Aviation, LLC	0	198,415	198,415
90.	BNAB Air LLC	0	149,697	149,697
91.	BNB Aviation LLC	0	21,645	21,645
92.	BNV Enterprises, LLC	0	153,030	153,030
93.	Bonanza A36, LLC	0	28,400	28,400

Table III

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
94.	Bonanza Flight, LLC	0	40,201	40,201
95.	Bruckel Air, LLC	0	105,113	105,113
96.	CA Leasing Corporation	0	212,263	212,263
97.	Caleres, Inc	0	66,700	66,700
98.	Centurion Investments, Inc dba AVMATS	0	21,980	21,980
99.	Cequel III	0	359,508	359,508
100.	Cirrus Skies, LLC	0	12,435	12,435
.				
101.	Citation 2017, LLC	0	234,805	234,805
.				
102.	CJ2 Holdings, LLC	0	191,118	191,118
.				
103.	Columbus Capital Partners, LLC	0	97,651	97,651
.				
104.	CURO Group, LLC	0	120,042	120,042
.				
105.	CWA, LLC	0	340,205	340,205
.				
106.	Dauphin Island Air, LLC	0	45,708	45,708
.				
107.	Dorf Air Leasing, LLC	0	124,348	124,348
.				
108.	Dreams3, LLC	0	371,929	371,929
.				
109.	Drury Development Corporation	0	341,354	341,354
.				
110.	DSC Leasing, LLC	0	163,327	163,327
.				
111.	Dynamic Aviation 2, LLC	0	26,877	26,877
.				
112.	Ecoair, LLC	0	372,564	372,564
.				
113.	Emerson Electric Company	0	1,230,884	1,230,884
.				
114.	Enterprise Holdings, Inc	0	2,205,871	2,205,871
.				
115.	Farmview, LLC	0	95,062	95,062
.				
116.	Flaming Arrow Enterprises, Inc	0	21,147	21,147
.				
117.	Foxtrot Transportation, LLC	0	52,911	52,911
.				
118.	Frontenac Properties, Inc	0	917,913	917,913
.				
119.	Gibbs Technology Company	0	481,210	481,210
.				
120.	Ginnaire Rental, Inc	0	427,938	427,938
.				
121.	GMAN Air, LLC	0	14,305	14,305
.				
122.	Golf Tango Capital, Inc.	0	60,502	60,502
.				
123.	Hammer and Steel, Inc	0	101,986	101,986
.				

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
124	Harbour Group Industries	0	97,361	97,361
.				
125	Helicopter, LLC	0	685,060	685,060
.				
126	Jagger 4, LLC	0	295,333	295,333
.				
127	JCA Aviation, LLC - St. Louis	0	41,667	41,667
.				
128	JoJi Aviation, LLC	0	1,535,267	1,535,267
.				
129	JSJ, LLC	0	56,500	56,500
.				
130	JTA Leasing and Sales LLC	0	45,618	45,618
.				
131	Kraemericair LLC	0	63,242	63,242
.				
132	M2MO, LLC	0	238,103	238,103
.				
133	Martin Endeavors, LLC	0	68,161	68,161
.				
134	MCC Corvallis, LLC	0	392,121	392,121
.				
135	MEC Aviation, LLC	0	24,740	24,740
.				
136	MHS 3-2-1 Go, LLC	0	209,906	209,906
.				
137	Michael Barton	0	22,314	22,314
.				
138	MO-AZ, LLC	0	68,054	68,054
.				
139	Monarch Air Services, LLC	0	42,188	42,188
.				
140	N58HT, LLC	0	18,553	18,553
.				
141	National Cart Company, LLC	0	160,735	160,735
.				
142	Natoli Aviation, LLC	0	41,629	41,629
.				
143	Nestle Purina PetCare Company	0	5,711,250	5,711,250
.				
144	Nower 1, LLC	0	134,048	134,048
.				
145	NSD Air LLC	0	41,817	41,817
.				
146	Nuage Nine, LLC	0	138,767	138,767
.				
147	Phantom Five, Inc	0	15,947	15,947
.				
148	Post Foods, LLC	0	958,186	958,186
.				
149	R & R Investment Holdings, LLC	0	91,529	91,529
.				
150	RE Transport, LLC	0	105,953	105,953
.				
151	Refreshed 1001, LLC	0	664,091	664,091
.				

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
152	Rex Industrial Corporation	0	344,440	344,440
.				
153	RIRIE HOLDINGS LLC	0	455,388	455,388
.				
154	Roeslein & Associates, Inc	0	720,497	720,497
.				
155	Romeo Juliet Whiskey, LLC	0	33,698	33,698
.				
156	Sansone Law Aviation, LLC	0	132,300	132,300
.				
157	SBM Management Services LP	0	191,941	191,941
.				
158	Shamrock Air, LLC	0	265,033	265,033
.				
159	ShannAir, LLC	0	96,665	96,665
.				
160	Shloka Trust II (WF/02-15-08)	0	427,461	427,461
.				
161	Sky High Aviation STL, LLC	0	88,919	88,919
.				
162	Southwestern Jet, Inc	0	850,698	850,698
.				
163	Spearfish, LLC	0	61,972	61,972
.				
164	Spirit Flyers, Inc	0	50,267	50,267
.				
165	Spirit Travel Air, LLC	0	48,558	48,558
.				
166	SSH Aero LLC	0	23,190	23,190
.				
167	STL Aircraft Partners LLC	0	9,400	9,400
.				
168	TAB Acquisitions, LLC	0	169,974	169,974
.				
169	TES Turbine, LLC	0	172,933	172,933
.				
170	The Boeing Company c/o PwC US Tax LLP	0	1,995,469	1,995,469
.				
171	TLG Aviation II, LLC	0	772,062	772,062
.				
172	TPC Aviation LLC	0	528,671	528,671
.				
173	Travers 6, LLC	0	223,231	223,231
.				
174	Triangle Real Estate	0	240,233	240,233
.				
175	TSC Aircraft, LLC	0	319,403	319,403
.				
176	Twin Creek Aviation, LLC	0	501,649	501,649
.				
177	Wildcat Aviation, LLC	0	315,849	315,849
.				

State Tax Commission Annual Report - 2025

St. Louis County

County Number: 96

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
178	WKC Corporation	0	564,058	564,058
179	Centrally Assessed Private Car (CAPCC) Companies	0	1,844,938	1,844,938
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		399,850,687	169,821,786	569,672,473
TOTAL ASSESSED VALUATION FOR COUNTY				38,404,412,858

State Tax Commission Annual Report - 2025

Saline County

County Number: 97

1. Residential	63,477,240
2. Agricultural	27,715,980
3. Commercial	17,329,842
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	108,523,062
6. Residential	126,507,080
7. Agricultural	433,280
8. Commercial	68,787,997
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	195,728,357
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	304,251,419
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,090
13. Cattle	373,830
14. Hogs	443,118
15. Sheep and Goats	1,848
16. Poultry	11,646
17. All Other Livestock	150
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	831,682
19. Farm Machinery	7,707,401
20. Vehicles Including Recreational Vehicles	71,764,985
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	685,187
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	38,230
24. Pollution Control Tools and Equipment	4,963,180
25. All Other Tangible Personal Property	20,971,806
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	106,130,789
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	106,962,471
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	411,213,890

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Evergy Metro, Inc	48,454,509	6,959,042	55,413,551
2.	Union Electric Company dba Ameren Missouri	253,750	25,192	278,942
3.	CCPS Transportation, LLC	6,357,732	92,671	6,450,403
4.	Enbridge Pipelines (FSP), LLC	27,513,064	45,929	27,558,993
5.	Southern Star Central Gas Pipeline, Inc	633,894	22,746	656,640
6.	Kansas City Southern Railway Company	7,023,688	2,707,417	9,731,105
7.	Union Pacific Railroad Company	15,611,946	4,984,169	20,596,115
8.	Air Link Rural Broadband, LLC	209,720	76,636	286,356
9.	Bluebird Media Network, LLC	0	251,339	251,339
10.	CenturyLink Communications, LLC	28,412	50,501	78,913
11.	Co-Mo Comm, Inc	3,205	1,161	4,366
12.	Missouri Network Alliance, LLC	228,668	186,396	415,064
13.	AT&T Wireline Holdings, LLC	705,009	640,095	1,345,104
14.	Brightspeed of East Missouri, LLC	1,792	387	2,179
15.	Brightspeed of West Missouri, LLC	588,172	332,668	920,840

State Tax Commission Annual Report - 2025

Saline County

County Number: 97

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Otelco Mid-Missouri, LLC	263,326	144,286	407,612
17.	Bernard Bargfrede Trust	0	91,280	91,280
18.	Centrally Assessed Private Car (CAPCC) Companies	0	1,399,028	1,399,028
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		107,876,887	18,010,943	125,887,830
TOTAL ASSESSED VALUATION FOR COUNTY				537,101,720

State Tax Commission Annual Report - 2025

Schuyler County

County Number: 98

1. Residential	14,140,610
2. Agricultural	8,054,370
3. Commercial	60,870,822
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	83,065,802
6. Residential	7,679,070
7. Agricultural	140,060
8. Commercial	4,126,190
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	11,945,320
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	95,011,122
12. Horses, Mares, Geldings, Asses, Jennets and Mules	9,900
13. Cattle	918,740
14. Hogs	206,202
15. Sheep and Goats	26,862
16. Poultry	5,850
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,167,554
19. Farm Machinery	3,049,310
20. Vehicles Including Recreational Vehicles	14,756,185
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	102,580
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	9,920
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,351,153
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	20,269,148
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	21,436,702
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	116,447,824

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Ameren Transmission Company of Illinois	7,015,732	0	7,015,732
2. Union Electric Company dba Ameren Missouri	3,477,425	345,237	3,822,662
3. Mid-America Pipeline Company, LLC	697,468	6,081	703,549
4. Mark Twain Communications Company	53,252	46,423	99,675
5. AT&T Wireline Holdings, LLC	293,320	266,313	559,633
6. Mark Twain Rural Telephone Company	106,756	27,975	134,731
7. Northeast Missouri Rural Telephone	469,931	113,632	583,563
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	12,113,884	805,661	12,919,545
TOTAL ASSESSED VALUATION FOR COUNTY			129,367,369

State Tax Commission Annual Report - 2025

Scotland County

County Number: 99

1. Residential	20,824,900
2. Agricultural	19,753,090
3. Commercial	4,195,424
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	44,773,414
6. Residential	8,648,260
7. Agricultural	83,850
8. Commercial	4,520,350
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	13,252,460
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	58,025,874
12. Horses, Mares, Geldings, Asses, Jennets and Mules	1,680
13. Cattle	1,178,155
14. Hogs	358,015
15. Sheep and Goats	12,426
16. Poultry	75,967
17. All Other Livestock	400
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	1,626,643
19. Farm Machinery	6,176,520
20. Vehicles Including Recreational Vehicles	23,048,336
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	203,690
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	10,480
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	3,531,728
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	32,970,754
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	34,597,397
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	92,623,271

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	1,093,013	108,514	1,201,527
2.	BP Midwest Product Pipelines Holdings LLC	362,773	1,632	364,405
3.	Mid-America Pipeline Company, LLC	1,898,634	16,553	1,915,187
4.	Sinclair Transportation Company	19,751	2,993	22,744
5.	BNSF Railway Company	3,944,077	1,319,223	5,263,300
6.	AT&T Wireline Holdings, LLC	102,586	93,140	195,726
7.	Brightspeed of East Missouri, LLC	30,910	6,674	37,584
8.	Mark Twain Rural Telephone Company	46,670	12,230	58,900
9.	Northeast Missouri Rural Telephone	1,545,582	373,731	1,919,313
10.	Centrally Assessed Private Car (CAPCC) Companies	0	195,690	195,690
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		9,043,996	2,130,380	11,174,376
TOTAL ASSESSED VALUATION FOR COUNTY				103,797,647

State Tax Commission Annual Report - 2025

Scott County

County Number: 100

1. Residential	87,560,550
2. Agricultural	17,590,670
3. Commercial	27,010,290
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	132,161,510
6. Residential	161,781,050
7. Agricultural	580,940
8. Commercial	78,484,090
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	240,846,080
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	373,007,590
12. Horses, Mares, Geldings, Asses, Jennets and Mules	19,820
13. Cattle	74,820
14. Hogs	62,960
15. Sheep and Goats	660
16. Poultry	50
17. All Other Livestock	80
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	158,390
19. Farm Machinery	13,949,310
20. Vehicles Including Recreational Vehicles	145,015,030
21. Grain and Other Agricultural Crops	14,110
22. Manufactured Homes Used as Dwelling Units	1,390,490
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	900
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	59,498,450
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	219,868,290
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	220,026,680
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	593,034,270

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	21,267,196	2,111,397	23,378,593
2.	Enterprise TE Products Pipeline Company, LLC	6,291,275	151,532	6,442,807
3.	Texas Eastern Transmission, LP	1,422,321	11,196	1,433,517
4.	BNSF Railway Company	9,809,528	3,281,110	13,090,638
5.	Union Pacific Railroad Company	5,703,914	1,820,995	7,524,909
6.	CenturyLink Communications, LLC	38,203	67,904	106,107
7.	GoSEMO, LLC	1,901,057	69,062	1,970,119
8.	Sho-Me Technologies, LLC	92,276	52,328	144,604
9.	AT&T Wireline Holdings, LLC	974,323	884,612	1,858,935
10.	Air Evac EMS, Inc	0	478,183	478,183
11.	Allegiant Air, LLC	0	5,249	5,249
12.	Business Aviation, LLC	0	2,783	2,783
13.	Corporate Flight Management, Inc dba Contour Airlines	0	509,943	509,943
14.	Flying Five, LLC	0	1,812	1,812
15.	N302CJ, LLC	0	3,039	3,039

Table III

State Tax Commission Annual Report - 2025

Scott County

County Number: 100

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	X-Ray Lima Sierra, LLC	0	4,528	4,528
17.	Com Air, LLC	0	7,915	7,915
18.	Crader Distributing Company	0	59,052	59,052
19.	DSW Development Corporation	0	116,664	116,664
20.	Ferrell Mobile Homes, Inc	0	76,566	76,566
21.	Hurst Aviation, LLC	0	12,942	12,942
22.	Serenity Aero, LLC	0	56,678	56,678
23.	The Argo, LLC	0	21,561	21,561
24.	Centrally Assessed Private Car (CAPCC) Companies	0	722,042	722,042
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		47,500,093	10,529,093	58,029,186
TOTAL ASSESSED VALUATION FOR COUNTY				651,063,456

State Tax Commission Annual Report - 2025

Shannon County

County Number: 101

1. Residential	36,650,740
2. Agricultural	7,723,340
3. Commercial	9,727,230
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	54,101,310
6. Residential	8,742,640
7. Agricultural	209,700
8. Commercial	6,448,760
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	15,401,100
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	69,502,410
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,950
13. Cattle	740,875
14. Hogs	216
15. Sheep and Goats	10,464
16. Poultry	112
17. All Other Livestock	6,880
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	764,497
19. Farm Machinery	3,098,180
20. Vehicles Including Recreational Vehicles	33,441,120
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	242,240
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	20,950
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	2,154,556
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	38,957,046
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	39,721,543
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	109,223,953

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Missouri Network Alliance, LLC	4,998	4,074	9,072
2. Sho-Me Technologies, LLC	45,125	25,590	70,715
3. Brightspeed of East Missouri, LLC	666,477	143,912	810,389
4. Brightspeed of Missouri, LLC	283,215	160,185	443,400
5. Ellington Telephone Company	9,801	6,102	15,903
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	1,009,616	339,863	1,349,479
TOTAL ASSESSED VALUATION FOR COUNTY			110,573,432

State Tax Commission Annual Report - 2025

Shelby County

County Number: 102

1. Residential	26,202,379
2. Agricultural	19,717,945
3. Commercial	5,717,416
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	51,637,740
6. Residential	15,767,503
7. Agricultural	146,683
8. Commercial	6,346,292
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	22,260,478
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	73,898,218
12. Horses, Mares, Geldings, Asses, Jennets and Mules	2,190
13. Cattle	650,548
14. Hogs	229,153
15. Sheep and Goats	14,312
16. Poultry	16,259
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	912,462
19. Farm Machinery	9,333,540
20. Vehicles Including Recreational Vehicles	25,979,440
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	93,560
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	5,500
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	6,377,620
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	41,789,660
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	42,702,122
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	116,600,340

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	BP Midwest Product Pipelines Holdings LLC	1,129,926	5,083	1,135,009
2.	CCPS Transportation, LLC	5,640,245	82,213	5,722,458
3.	Enbridge Pipelines (FSP), LLC	24,408,141	40,745	24,448,886
4.	BNSF Railway Company	9,567,895	3,200,289	12,768,184
5.	Chariton Valley Communications Corporation	1,986,970	441,171	2,428,141
6.	Mark Twain Communications Company	127,125	110,822	237,947
7.	Missouri Network Alliance, LLC	37,362	30,455	67,817
8.	Brightspeed of East Missouri, LLC	458,539	99,012	557,551
9.	Chariton Valley Broadband, LLC	112	25	137
10.	Mark Twain Rural Telephone Company	787,016	206,235	993,251
11.	Centrally Assessed Private Car (CAPCC) Companies	0	474,722	474,722
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		44,143,331	4,690,772	48,834,103
TOTAL ASSESSED VALUATION FOR COUNTY				165,434,443

State Tax Commission Annual Report - 2025

Stoddard County

County Number: 103

1. Residential	129,185,912
2. Agricultural	44,006,813
3. Commercial	44,058,898
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	217,251,623
6. Residential	94,149,707
7. Agricultural	472,291
8. Commercial	47,727,677
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	142,349,675
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	359,601,298
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,870
13. Cattle	292,970
14. Hogs	500
15. Sheep and Goats	4,140
16. Poultry	50
17. All Other Livestock	50
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	301,580
19. Farm Machinery	28,640,940
20. Vehicles Including Recreational Vehicles	113,387,990
21. Grain and Other Agricultural Crops	22,180
22. Manufactured Homes Used as Dwelling Units	851,050
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,700
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	73,064,030
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	215,967,890
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	216,269,470
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	575,870,768

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	11,965,262	1,187,906	13,153,168
2.	Enterprise TE Products Pipeline Company, LLC	8,968,843	216,024	9,184,867
3.	Enable Mississippi River Transmission, LLC	181,724	2,067	183,791
4.	Natural Gas Pipeline Company of America, LLC	1,522,954	782,427	2,305,381
5.	Texas Eastern Transmission, LP	1,923,025	15,137	1,938,162
6.	Union Pacific Railroad Company	30,258,397	9,660,100	39,918,497
7.	CenturyLink Communications, LLC	19,377	34,442	53,819
8.	GoSEMO, LLC	3,277,231	119,057	3,396,288
9.	Sho-Me Technologies, LLC	79,219	44,924	124,143
10.	AT&T Wireline Holdings, LLC	1,229,269	1,116,084	2,345,353
11.	BPS Telephone Company	283,775	77,585	361,360

State Tax Commission Annual Report - 2025

Stoddard County

County Number: 103

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	1,248,393	1,248,393
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	59,709,076	14,504,146	74,213,222
TOTAL ASSESSED VALUATION FOR COUNTY			650,083,990

State Tax Commission Annual Report - 2025

Stone County

County Number: 104

1. Residential	449,867,400
2. Agricultural	6,473,200
3. Commercial	79,579,000
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	535,919,600
6. Residential	94,888,680
7. Agricultural	167,600
8. Commercial	72,977,360
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	168,033,640
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	703,953,240
12. Horses, Mares, Geldings, Asses, Jennets and Mules	5,140
13. Cattle	691,095
14. Hogs	273
15. Sheep and Goats	6,773
16. Poultry	109,936
17. All Other Livestock	21,065
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	834,282
19. Farm Machinery	1,381,303
20. Vehicles Including Recreational Vehicles	189,511,428
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,767,231
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	86,489
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	48,406,804
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	241,153,255
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	241,987,537
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	945,940,777

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	6,286,778	727,887	7,014,665
2.	Missouri & Northern Arkansas Railroad	501,697	156,139	657,836
3.	CenturyLink Communications, LLC	44,314	78,767	123,081
4.	Empire District Industries, Inc	52,952	42,019	94,971
5.	K-Powernet, LLC	86,761	19,304	106,065
6.	Sho-Me Technologies, LLC	12,476	7,075	19,551
7.	Total Highspeed, LLC	51,027	7,830	58,857
8.	AT&T Wireline Holdings, LLC	65,297	59,285	124,582
9.	Brightspeed of Missouri, LLC	2,247,303	1,271,065	3,518,368
10.	X-Ray Lima Sierra, LLC	0	2,264	2,264
11.	Hotel Foxtrot Logistics, LLC.	0	278,267	278,267

State Tax Commission Annual Report - 2025

Stone County

County Number: 104

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	507,015	507,015
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	9,348,605	3,156,917	12,505,522
TOTAL ASSESSED VALUATION FOR COUNTY			958,446,299

State Tax Commission Annual Report - 2025

Sullivan County

County Number: 105

1. Residential	15,188,326
2. Agricultural	17,207,830
3. Commercial	9,323,483
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	41,719,639
6. Residential	8,873,542
7. Agricultural	93,841
8. Commercial	4,263,762
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	13,231,145
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	54,950,784
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,150
13. Cattle	1,458,030
14. Hogs	2,212,970
15. Sheep and Goats	1,270
16. Poultry	0
17. All Other Livestock	307,500
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	3,982,920
19. Farm Machinery	5,372,084
20. Vehicles Including Recreational Vehicles	20,636,235
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	242,710
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	20,774,780
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	47,025,909
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	51,008,829
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	105,959,613

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	1,556,474	154,526	1,711,000
2.	BP Midwest Product Pipelines Holdings LLC	464,809	2,091	466,900
3.	Buckeye Pipe Line Transportation, LLC	934,476	4,498	938,974
4.	KPL Northern States, LLC	36,337	209	36,546
5.	Mid-America Pipeline Company, LLC	789,280	6,881	796,161
6.	Dakota, Minnesota & Eastern Railroad Corporation	2,992,699	275,686	3,268,385
7.	Bluebird Media Network, LLC	0	117,161	117,161
8.	Missouri Network Alliance, LLC	38,978	31,772	70,750
9.	AT&T Wireline Holdings, LLC	19,814	17,990	37,804
10.	Grand River Mutual Telephone Corporation	173,577	70,909	244,486
11.	Northeast Missouri Rural Telephone	1,337,678	323,459	1,661,137

State Tax Commission Annual Report - 2025

Sullivan County

County Number: 105

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12.	Windstream Missouri, Inc	451,876	73,400	525,276
13.	Centrally Assessed Private Car (CAPCC) Companies	0	355,993	355,993
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		8,795,998	1,434,575	10,230,573
TOTAL ASSESSED VALUATION FOR COUNTY				116,190,186

State Tax Commission Annual Report - 2025

Taney County

County Number: 106

1. Residential	353,703,106
2. Agricultural	12,706,649
3. Commercial	161,119,215
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	527,528,970
6. Residential	244,657,711
7. Agricultural	1,824,284
8. Commercial	398,184,518
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	644,666,513
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	1,172,195,483
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,550
13. Cattle	467,215
14. Hogs	93
15. Sheep and Goats	2,880
16. Poultry	0
17. All Other Livestock	2,820
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	476,558
19. Farm Machinery	1,164,252
20. Vehicles Including Recreational Vehicles	149,808,190
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,792,272
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	8,920
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	79,594,726
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	232,368,360
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	232,844,918
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	1,405,040,401

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	24,294,961	2,812,887	27,107,848
2.	Entergy Arkansas, LLC	566,388	0	566,388
3.	Missouri & Northern Arkansas Railroad	352,260	109,631	461,891
4.	CenturyLink Communications, LLC	8,983	15,968	24,951
5.	Empire District Industries, Inc	531,637	421,878	953,515
6.	K-Powernet, LLC	11,578	2,576	14,154
7.	NATCO Technologies, Inc	44,022	42,465	86,487
8.	Sho-Me Technologies, LLC	99,586	56,473	156,059
9.	AT&T Wireline Holdings, LLC	4,411	4,005	8,416
10.	Brightspeed of Missouri, LLC	2,533,950	1,433,191	3,967,141
11.	Business Aviation, LLC	0	11,133	11,133
12.	Corporate Flight Management, Inc dba Contour Airlines	0	833	833
13.	D & D Aviation, Inc (Kansas Corporation)	0	1,310	1,310
14.	Flying Five, LLC	0	3,624	3,624
15.	Kalitta Charters, LLC	0	132	132

Table III

State Tax Commission Annual Report - 2025

Taney County

County Number: 106

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	N302CJ, LLC	0	3,039	3,039
17.	Sun Country, Inc	0	16,480	16,480
18.	X-Ray Lima Sierra, LLC	0	6,792	6,792
19.	Centrally Assessed Private Car (CAPCC) Companies	0	355,993	355,993
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		28,447,776	5,298,410	33,746,186
TOTAL ASSESSED VALUATION FOR COUNTY				1,438,786,587

Sections 138.400 and 138.445, RSMo, prohibit amendments to the county assessed valuations after December 31st of that year. As of December 31, 2025, Taney County has not followed the STC Order issued to the Board of Equalization on July 22, 2025, to increase residential assessments. Therefore, the values provided are the final values submitted by Taney County as of December 31, 2025, without the adjustments required by the STC Order to the Board of Equalization.

State Tax Commission Annual Report - 2025

Texas County

County Number: 107

1. Residential	123,171,440
2. Agricultural	17,289,170
3. Commercial	16,705,270
4. Forest Croplands	1,190
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	157,167,070
6. Residential	39,579,930
7. Agricultural	216,430
8. Commercial	26,209,830
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	66,006,190
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	223,173,260
12. Horses, Mares, Geldings, Asses, Jennets and Mules	14,070
13. Cattle	2,877,435
14. Hogs	1,765
15. Sheep and Goats	53,856
16. Poultry	0
17. All Other Livestock	6
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,947,132
19. Farm Machinery	5,100,573
20. Vehicles Including Recreational Vehicles	77,229,577
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	441,476
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	100
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	10,313,080
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	93,084,806
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	96,031,938
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	319,205,198

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. NuStar Pipeline Operating Partnership, LP	311,616	32,771	344,387
2. BNSF Railway Company	6,847,573	2,290,390	9,137,963
3. CenturyLink Communications, LLC	55,209	98,132	153,341
4. MCI Communications Services, LLC	5,941	13,672	19,613
5. Sho-Me Technologies, LLC	43,354	24,585	67,939
6. Brightspeed of East Missouri, LLC	910,776	196,663	1,107,439
7. Brightspeed of Missouri, LLC	1,042,680	589,735	1,632,415
8. Centrally Assessed Private Car (CAPCC) Companies	0	339,750	339,750
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	9,217,149	3,585,698	12,802,847
TOTAL ASSESSED VALUATION FOR COUNTY			332,008,045

State Tax Commission Annual Report - 2025

Vernon County

County Number: 108

1. Residential	86,862,550
2. Agricultural	24,747,340
3. Commercial	14,221,540
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	125,831,430
6. Residential	53,046,080
7. Agricultural	976,020
8. Commercial	32,959,780
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	86,981,880
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	212,813,310
12. Horses, Mares, Geldings, Asses, Jennets and Mules	10,234
13. Cattle	1,895,510
14. Hogs	1,521,219
15. Sheep and Goats	47,221
16. Poultry	40,739
17. All Other Livestock	71,506
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	3,586,429
19. Farm Machinery	4,210,540
20. Vehicles Including Recreational Vehicles	61,168,190
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	1,050
24. Pollution Control Tools and Equipment	286,250
25. All Other Tangible Personal Property	29,611,160
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	95,277,190
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	98,863,619
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	311,676,929

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Every Missouri West, Inc	18,464,403	1,738,252	20,202,655
2.	Magellan Pipeline Company, LP	884,551	18,325	902,876
3.	Southern Star Central Gas Pipeline, Inc	80,836	2,901	83,737
4.	Kansas City Southern Railway Company	5,140,030	1,981,325	7,121,355
5.	Missouri & Northern Arkansas Railroad	1,269,551	395,112	1,664,663
6.	CenturyLink Communications, LLC	61,924	110,067	171,991
7.	K-Powernet, LLC	3,637	809	4,446
8.	MCI Communications Services, LLC	37,529	86,366	123,895
9.	Missouri Network Alliance, LLC	12,420	10,124	22,544
10.	Sho-Me Technologies, LLC	5,241	2,972	8,213
11.	Windstream KDL, Inc	10,605	11,074	21,679
12.	AT&T Wireline Holdings, LLC	382,763	347,520	730,283
13.	Brightspeed of East Missouri, LLC	590,405	127,486	717,891
14.	Craw-Kan Telephone Cooperative, Inc	125,455	21,824	147,279
15.	KLM Telephone Company	375,515	90,624	466,139

Table III

State Tax Commission Annual Report - 2025

Vernon County

County Number: 108

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16. Centrally Assessed Private Car (CAPCC) Companies	0	1,835,463	1,835,463
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	27,444,865	6,780,244	34,225,109
TOTAL ASSESSED VALUATION FOR COUNTY			345,902,038

State Tax Commission Annual Report - 2025

Warren County

County Number: 109

1. Residential	287,601,909
2. Agricultural	16,956,013
3. Commercial	42,088,596
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	346,646,518
6. Residential	275,911,311
7. Agricultural	1,409,293
8. Commercial	84,332,465
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	361,653,069
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	708,299,587
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,460
13. Cattle	245,230
14. Hogs	7,848
15. Sheep and Goats	1,926
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	258,464
19. Farm Machinery	2,663,300
20. Vehicles Including Recreational Vehicles	145,083,377
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	2,703,490
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	200
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	42,251,362
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	192,701,729
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	192,960,193
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	901,259,780

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	24,661,995	2,448,431	27,110,426
2.	NuStar Pipeline Operating Partnership, LP	315,297	33,158	348,455
3.	Phillips 66 Pipeline, LLC	56,473	183	56,656
4.	Southern Star Central Gas Pipeline, Inc	805,866	28,916	834,782
5.	Norfolk Southern Combined Railway	4,841,943	1,798,809	6,640,752
6.	Bluebird Media Network, LLC	0	173,424	173,424
7.	Callabyte Technology, LLC	56,560	4,708	61,268
8.	CenturyLink Communications, LLC	148,703	264,313	413,016
9.	Fiber Platform, LLC	42,104	9,608	51,712
10.	Gateway Infrastructure, LLC	220,909	21,762	242,671
11.	Missouri Network Alliance, LLC	111,835	91,161	202,996
12.	Socket Telecom, LLC	36,558	9,550	46,108
13.	Windstream KDL, Inc	1,282	1,339	2,621
14.	AT&T Wireline Holdings, LLC	74,448	67,593	142,041
15.	Brightspeed of Missouri, LLC	1,645,453	930,661	2,576,114

State Tax Commission Annual Report - 2025

Warren County

County Number: 109

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	Kingdom Telephone Company	0	0	0
17.	Kalitta Charters, LLC	0	132	132
18.	Centrally Assessed Private Car (CAPCC) Companies	0	352,319	352,319
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		33,019,426	6,236,067	39,255,493
TOTAL ASSESSED VALUATION FOR COUNTY				940,515,273

Washington County

County Number: 110

1. Residential	124,456,000
2. Agricultural	7,552,980
3. Commercial	14,646,198
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	146,655,178
6. Residential	14,374,650
7. Agricultural	18,320
8. Commercial	13,632,894
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	28,025,864
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	174,681,042
12. Horses, Mares, Geldings, Asses, Jennets and Mules	3,300
13. Cattle	317,160
14. Hogs	244
15. Sheep and Goats	884
16. Poultry	283
17. All Other Livestock	10
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	321,881
19. Farm Machinery	1,550,760
20. Vehicles Including Recreational Vehicles	70,663,776
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,443,685
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	2,975
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	18,663,636
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	92,324,832
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	92,646,713
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	267,327,755

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	55,125,430	5,472,827	60,598,257
2.	Union Pacific Railroad Company	21,878,284	6,984,719	28,863,003
3.	CenturyLink Communications, LLC	32,602	57,949	90,551
4.	MCI Communications Services, LLC	29,508	67,906	97,414
5.	Sho-Me Technologies, LLC	106,687	60,501	167,188
6.	AT&T Wireline Holdings, LLC	193,273	175,478	368,751
7.	Brightspeed of East Missouri, LLC	703,755	151,961	855,716
8.	Brightspeed of Missouri, LLC	41,971	23,739	65,710
9.	Fidelity Telephone Company	170,245	94,195	264,440
10.	Steelville Telephone Exchange, Inc	84,699	34,996	119,695
11.	Windstream Missouri, Inc	89,940	14,609	104,549

State Tax Commission Annual Report - 2025

Washington County

County Number: 110

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
12. Centrally Assessed Private Car (CAPCC) Companies	0	902,649	902,649
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	78,456,394	14,041,529	92,497,923
TOTAL ASSESSED VALUATION FOR COUNTY			359,825,678

State Tax Commission Annual Report - 2025

Wayne County

County Number: 111

1. Residential	61,325,510
2. Agricultural	4,520,650
3. Commercial	19,467,810
4. Forest Croplands	4,200
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	85,318,170
6. Residential	10,704,990
7. Agricultural	33,230
8. Commercial	9,076,860
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	19,815,080
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	105,133,250
12. Horses, Mares, Geldings, Asses, Jennets and Mules	13,200
13. Cattle	322,850
14. Hogs	1,167
15. Sheep and Goats	2,310
16. Poultry	0
17. All Other Livestock	5,203
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	344,730
19. Farm Machinery	866,270
20. Vehicles Including Recreational Vehicles	36,157,800
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	1,063,756
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	16,800
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	9,403,007
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	47,507,633
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	47,852,363
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	152,985,613

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Permian Express Partners, LLC	516,217	2,268	518,485
2. Enable Mississippi River Transmission, LLC	1,534,321	17,450	1,551,771
3. Union Pacific Railroad Company	15,157,320	4,839,028	19,996,348
4. Conexon Connect, LLC	413,694	2,559,571	2,973,265
5. Sho-Me Technologies, LLC	88,896	50,412	139,308
6. AT&T Wireline Holdings, LLC	124,531	113,065	237,596
7. Windstream Missouri, Inc	1,446,160	234,904	1,681,064
8. Centrally Assessed Private Car (CAPCC) Companies	0	625,357	625,357
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	19,281,139	8,442,055	27,723,194
TOTAL ASSESSED VALUATION FOR COUNTY			180,708,807

State Tax Commission Annual Report - 2025

Webster County

County Number: 112

1. Residential	223,717,610
2. Agricultural	19,690,690
3. Commercial	43,731,410
4. Forest Croplands	432
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	287,140,142
6. Residential	112,031,430
7. Agricultural	580,810
8. Commercial	67,465,410
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	180,077,650
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	467,217,792
12. Horses, Mares, Geldings, Asses, Jennets and Mules	34,536
13. Cattle	1,770,225
14. Hogs	23,262
15. Sheep and Goats	59,262
16. Poultry	110,265
17. All Other Livestock	24,894
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,022,444
19. Farm Machinery	3,987,146
20. Vehicles Including Recreational Vehicles	126,657,877
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	909,069
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	20,700
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	25,920,790
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	157,495,582
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	159,518,026
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	626,735,818

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Empire District Electric Company, The	124,457	14,410	138,867
2.	Phillips 66 Pipeline, LLC	448,361	1,452	449,813
3.	BNSF Railway Company	19,026,666	6,364,077	25,390,743
4.	CenturyLink Communications, LLC	94,127	167,308	261,435
5.	MCI Communications Services, LLC	30,528	70,255	100,783
6.	Sho-Me Technologies, LLC	6,893	3,909	10,802
7.	Total Highspeed, LLC	795,121	122,014	917,135
8.	Windstream KDL, Inc	6,352	6,632	12,984
9.	AT&T Wireline Holdings, LLC	186,582	169,403	355,985
10.	Brightspeed of Missouri, LLC	1,921,779	1,086,950	3,008,729
11.	Centrally Assessed Private Car (CAPCC) Companies	0	944,030	944,030
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		22,640,866	8,950,440	31,591,306
TOTAL ASSESSED VALUATION FOR COUNTY				658,327,124

State Tax Commission Annual Report - 2025

Worth County

County Number: 113

1. Residential	6,912,340
2. Agricultural	8,243,410
3. Commercial	925,363
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	16,081,113
6. Residential	3,863,600
7. Agricultural	109,390
8. Commercial	1,423,830
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	5,396,820
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	21,477,933
12. Horses, Mares, Geldings, Asses, Jennets and Mules	638
13. Cattle	592,105
14. Hogs	47,132
15. Sheep and Goats	2,332
16. Poultry	0
17. All Other Livestock	2,780
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	644,987
19. Farm Machinery	3,471,462
20. Vehicles Including Recreational Vehicles	9,246,824
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	21,390
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	40,900
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	644,430
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	13,425,006
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	14,069,993
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	35,547,926

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Evergy Missouri West, Inc	3,110,433	292,818	3,403,251
2. Magellan Pipeline Company, LP	639,906	13,257	653,163
3. ANR Pipeline Company	920,128	904,442	1,824,570
4. United Services, Inc	880,543	213,618	1,094,161
5. Grand River Mutual Telephone Corporation	134,854	55,090	189,944
6. Windstream Missouri, Inc	253,219	41,131	294,350
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	5,939,083	1,520,356	7,459,439
TOTAL ASSESSED VALUATION FOR COUNTY			43,007,365

State Tax Commission Annual Report - 2025

Wright County

County Number: 114

1. Residential	94,310,460
2. Agricultural	12,226,110
3. Commercial	17,072,770
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	123,609,340
6. Residential	38,260,730
7. Agricultural	148,020
8. Commercial	33,222,810
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	71,631,560
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	195,240,900
12. Horses, Mares, Geldings, Asses, Jennets and Mules	12,620
13. Cattle	2,222,585
14. Hogs	1,664
15. Sheep and Goats	25,456
16. Poultry	13,265
17. All Other Livestock	1,435
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	2,277,025
19. Farm Machinery	3,411,631
20. Vehicles Including Recreational Vehicles	54,834,964
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	26,100
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	69,110
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	9,836,221
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	68,178,026
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	70,455,051
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	265,695,951

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	BNSF Railway Company	10,807,240	3,614,827	14,422,067
2.	CenturyLink Communications, LLC	37,477	66,614	104,091
3.	MCI Communications Services, LLC	12,994	29,903	42,897
4.	Sho-Me Technologies, LLC	9,305	5,277	14,582
5.	Steelville Long Distance Company, Inc	2,920	42,564	45,484
6.	Windstream KDL, Inc	9,135	9,539	18,674
7.	AT&T Wireline Holdings, LLC	3,256	2,956	6,212
8.	Brightspeed of East Missouri, LLC	1,060,655	229,026	1,289,681
9.	Brightspeed of Missouri, LLC	255,347	144,423	399,770
10.	Centrally Assessed Private Car (CAPCC) Companies	0	536,213	536,213
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		12,198,329	4,681,342	16,879,671
TOTAL ASSESSED VALUATION FOR COUNTY				282,575,622

State Tax Commission Annual Report - 2025

St. Louis City

County Number: 115

1. Residential	0
2. Agricultural	0
3. Commercial	0
4. Forest Croplands	0
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	0
6. Residential	3,210,915,140
7. Agricultural	166,540
8. Commercial	1,528,774,600
9. Forest Croplands	0
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	4,739,856,280
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	4,739,856,280
12. Horses, Mares, Geldings, Asses, Jennets and Mules	28,500
13. Cattle	0
14. Hogs	0
15. Sheep and Goats	0
16. Poultry	0
17. All Other Livestock	0
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	28,500
19. Farm Machinery	0
20. Vehicles Including Recreational Vehicles	569,756,017
21. Grain and Other Agricultural Crops	0
22. Manufactured Homes Used as Dwelling Units	0
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	38,955
24. Pollution Control Tools and Equipment	0
25. All Other Tangible Personal Property	692,764,266
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	1,262,559,238
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	1,262,587,738
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	6,002,444,018

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1.	Union Electric Company dba Ameren Missouri	68,855,618	6,835,953	75,691,571
2.	Explorer Pipeline Company	136,648	100	136,748
3.	Wood River Pipe Lines, LLC	17,306	16	17,322
4.	Enable Mississippi River Transmission, LLC	124,505	1,416	125,921
5.	Aftton Terminal Services Railroad, LLC	1,997,460	4,060	2,001,520
6.	BNSF Railway Company	4,610,517	1,542,135	6,152,652
7.	Manufacturers Railway Company, Inc	596,635	14,566	611,201
8.	Norfolk Southern Combined Railway	1,541,343	572,617	2,113,960
9.	Terminal Railroad Association of St. Louis	3,547,569	194,003	3,741,572
10.	Union Pacific Railroad Company	11,201,606	3,576,152	14,777,758
11.	West Belt Railway LLC	56,674	20,324	76,998
12.	Bluebird Media Network, LLC	0	61,767	61,767
13.	CenturyLink Communications, LLC	199,129	353,944	553,073
14.	Cogent Communications, LLC	0	0	0
15.	Fiber Platform, LLC	947,188	216,143	1,163,331

Table III

State Tax Commission Annual Report - 2025

St. Louis City

County Number: 115

	Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
16.	MCI Communications Services, LLC	137,607	316,674	454,281
17.	MCI Metro Access Transmission	2,350,948	1,507,323	3,858,271
18.	McLeodUSA Telecommunications Services	34,122	82,190	116,312
19.	Missouri Network Alliance, LLC	53,570	43,667	97,237
20.	Sho-Me Technologies, LLC	5,851	3,318	9,169
21.	Windstream KDL, Inc	7,603	7,939	15,542
22.	Zayo Group, LLC	115,685	51,990	167,675
23.	AT&T Wireline Holdings, LLC	1,555,806	1,412,555	2,968,361
24.	Centrally Assessed Private Car (CAPCC) Companies	0	803,063	803,063
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES		98,093,390	17,621,915	115,715,305
TOTAL ASSESSED VALUATION FOR COUNTY				6,118,159,323

Recapitulation

1. Residential	29,440,812,607
2. Agricultural	2,008,435,387
3. Commercial	6,528,268,534
4. Forest Croplands	26,263
5. Total Assessed Valuation - Rural Land (Lines 1 - 4)	37,977,542,791
6. Residential	62,341,006,959
7. Agricultural	85,390,581
8. Commercial	26,653,103,024
9. Forest Croplands	111
10. Total Assessed Valuation - Incorporated Town Lots (Lines 6 - 9)	89,079,500,675
11. TOTAL ASSESSED VALUATION - REAL PROPERTY (Lines 5 & 10)	127,057,043,466
12. Horses, Mares, Geldings, Asses, Jennets and Mules	834,615
13. Cattle	102,513,906
14. Hogs	15,380,681
15. Sheep and Goats	1,138,032
16. Poultry	11,254,558
17. All Other Livestock	686,539
18. Total Assessed Valuation - Livestock (Lines 12 - 17)	131,808,331
19. Farm Machinery	612,092,281
20. Vehicles Including Recreational Vehicles	20,192,904,974
21. Grain and Other Agricultural Crops	1,427,459
22. Manufactured Homes Used as Dwelling Units	107,605,877
23. Historic Motor Vehicles, Historic Aircraft and Aircraft Built from Kits	9,754,154
24. Pollution Control Tools and Equipment	62,400,569
25. All Other Tangible Personal Property	8,315,836,996
26. Total Assessed Valuation - All Other Personal Property (Lines 19 - 25)	29,302,022,310
27. TOTAL ASSESSED VALUATION - TANGIBLE PERSONAL PROPERTY (Lines 18 & 26)	29,433,830,641
28. TOTAL LOCALLY ASSESSED VALUATION - TAXABLE PROPERTY (Lines 11 & 27)	156,490,874,107

Centrally Assessed Company	Commercial Real Property	Personal Property	Total Assessed Value
1. Electric Companies	3,120,511,372	326,974,598	3,447,485,970
2. Fluid Pipeline Companies	764,538,378	6,861,447	771,399,825
3. Natural Gas Pipeline Companies	178,609,013	17,825,209	196,434,222
4. Railroad Companies	1,255,631,112	410,185,860	1,665,816,972
5. Telecommunications (Fiber) Companies	163,273,194	77,163,505	240,436,699
6. Telecommunications (ILEC) Companies	192,219,066	111,360,675	303,579,741
7. Telecommunications (Cable) Companies	681,325	7,078,553	7,759,878
8. Commercial Aircraft Owned By Airlines (CAOBA)	0	154,556,857	154,556,857
9. Commercial Aircraft Owned By Others (CAOBO)	0	74,027,408	74,027,408
10. Centrally Assessed Private Car (CAPCC) Companies	0	72,368,321	72,368,321
TOTAL ASSESSED VALUATION - CENTRALLY ASSESSED COMPANIES	5,675,463,460	1,258,402,433	6,933,865,893
TOTAL ASSESSED VALUATION FOR THE STATE OF MISSOURI			163,424,740,000

State Tax Commission Annual Report - 2025

CHAPTER VI

HEARINGS FOR CENTRALLY ASSESSED RAILROAD AND UTILITY COMPANIES, COMMERCIAL AIRCRAFT, AND CENTRALLY ASSESSED PRIVATE CAR COMPANIES

The Commission met and set dates for hearings relative to the original assessment for 2025 on the following classes of distributable property and commercial aircraft personal property, to wit:

Tuesday, June 10, 2025.....9:30 a.m.
Commercial Aircraft Owned by Airlines and Commercial Aircraft Owned by Others

Tuesday, June 24, 2025.....9:30 a.m.
Centrally Assessed Railroad and Utility Companies

Tuesday, August 19, 2025.....9:30 a.m.
Centrally Assessed Private Car Companies

Having previously set the dates for discussion of the 2025 original assessment valuations on the distributable assessed value and personal assessed value of centrally assessed railroad and utility companies and commercial aircraft, and centrally assessed private car companies operating in the State of Missouri, the Commission heard the following companies below, to wit:

United Airlines, Inc..... June 10, 2025
Represented by: Martha Jackle-Lagervall

American Airlines, Inc..... June 10, 2025
Represented by: Amy Frees
Paul Pina
Emory Wilkerson

Envoy Air, Inc..... June 10, 2025
Represented by: Amy Frees
Paul Pina
Emory Wilkerson

Sinclair Transportation Company June 24, 2025
Represented by: Jennifer Cohen

MCI Metro Access Transmission June 24, 2025
Represented by: Leah Fieldbinder
Garin Jeske

CHAPTER VII

THIS IS A COPY OF COMMISSION RULES.

Official Commission rules may be found on the Secretary of State's website at <https://www.sos.mo.gov/> under Administrative Rules

Title 12—DEPARTMENT OF REVENUE
Division 30—State Tax Commission
Chapter 1—General Organization

12 CSR 30-1.010 General Organization

PURPOSE: This rule is to comply with the requirements of section 536.023(3), RSMo which requires each state agency to adopt as a rule a description of its organization and general courses and methods of its operation and the methods and procedures where the public may obtain information or make submissions or requests.

(1) The State Tax Commission supervises and directs assessment and taxation laws.

(A) The commission has the duty to exercise general supervision over all assessing officers of the state and over county boards of equalization. In the execution of its duties and powers, the commission shall call upon the attorney general or any prosecuting or circuit attorney in the state for assistance in the enforcement of all laws relating to the general property tax.

(B) The commission has the power to call an annual meeting of assessors. The commission has the duty each year to have one (1) member or a duly authorized representative visit officially the several counties of the state to inquire into the methods of assessment and taxation to ascertain whether assessment and revenue officers are faithfully discharging their duties as required by law.

(C) The commission has the duty to prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law.

(D) The commission has the duty to require from any officer in the state, on forms prescribed by the commission, (see 12 CSR 30-1.030) reports as shall enable the commission to ascertain the assessed and equalized value of all real and tangible personal property.

(E) The commission has the duty to raise or lower the assessed valuation of any real or tangible personal property of any individual, partnership, company or corporation in compliance with the laws of this state.

(F) The commission has the power to cause to be placed upon the assessment rolls, at any time during the year, property omitted from the tax rolls for any reason, and to correct errors on the assessment rolls.

State Tax Commission Annual Report – 2025

- (G) The commission has the duty to equalize the valuation of real and tangible personal property among the several counties of the state.
- (2) The commission has the exclusive power of original assessment of railroads, bridges, telegraph, telephone, express companies and other similar public utility companies and firms.
- (3) The commission has the duty to investigate and hear taxpayer appeals from the local boards of equalization and to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious.
- (4) The commission has the duty to publish and distribute an annual report of the proceedings and decisions of the commission.
- (5) The commission has the duty to certify the ratio of assessment to value in each county each year to the State Board of Education for utilization in the school aid formula.
- (6) The commission has the power to appoint, by an order, agents and hearing officers whose duties shall be prescribed in the order, for the purpose of making any investigations, or the performance of other duties regarding any matters relating to taxation.
- (7) The commission has the duty to investigate companies which have tangible personal property for lease, to cause the property to be properly taxed.
- (8) The State Tax Commission is located at 421 East Dunklin Street, Jefferson City, Missouri. The mailing address for the State Tax Commission is PO Box 146, Jefferson City, MO 65102-0146. The phone number is (573) 751-2414.

*AUTHORITY: sections 138.290, 138.380, 138.390, 138.395, 138.410, 138.415, 138.420, 138.430, 138.440 and 138.450, RSMo 2000. * Original rule filed Sept. 15, 1976, effective Jan. 13, 1977. Amended: Filed April 17, 1979, effective July 16, 1979. Rescinded and readopted: Filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 13, 2006, effective Oct. 30, 2006. Amended: Filed Dec. 21, 2007, effective June 30, 2008. Non-substantive change filed April 21, 2023, published June 30, 2023.*

12 CSR 30-1.020 Meetings and Hearings

PURPOSE: The purpose of this rule is to announce the time and place of meetings and hearings of the State Tax Commission.

- (1) The principal office of the State Tax Commission is located in the Harry S Truman State Office Building, 301 West High Street, Room 840, Jefferson City, Missouri. The mailing address for the State Tax Commission is PO Box 146, Jefferson City, MO 65102-0146. The phone number is (573) 751-2414. All general inquiries to the commission, cover letters, motions and other pleadings should be addressed to the Administrative Secretary, State Tax Commission of Missouri, PO Box 146, Jefferson City, MO 65102-0146. All documents filed with the commission must be on eight and one-half by eleven inch (8 1/2" x 11") (letter size) paper.

State Tax Commission Annual Report – 2025

(2) Regular meetings of the commission will generally be held in the hearing room of the commission during regular business hours, Monday through Friday, except legal holidays, for the purpose of conducting public business before the commission, and for the purpose of adopting or rejecting, by public vote, proposed decisions and orders in appeals taken under section 138.430, RSMo.

(3) Formal hearings before the commission will generally be held between 9:00 a.m. and 4:30 p.m., Monday through Friday, except legal holidays, in the county of which venue is located for the purpose of appellate review.

(4) Two (2) commissioners constitute a quorum for the transaction of business, the performance of any duty or the exercise of any duty or the exercise of any power of the commission.

*AUTHORITY: section 138.430, RSMo 2000. * Original rule filed Dec. 13, 1976, effective June 11, 1977. Amended: Filed Jan. 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 23, 1984, effective Sept. 14, 1984. Amended: Filed April 13, 2006, effective Oct. 30, 2006. Amended: Filed Dec. 21, 2007, effective June 30, 2008.*

12 CSR 30-1.030 Forms

PURPOSE: This rule sets forth the forms utilized by the State Tax Commission in the assessment and collection of the general property tax.

(1) The forms prescribed by the commission to be used in an appeal to the State Tax Commission from the local board of equalization (12 CSR 30-3.010) are: STC Form 103 (5-86) (Complaint for Review of Assessment--Real Property); STC Form 104 (5-86) (Complaint for Review of Assessment--Personal Property); and STC Form 106 (6-86) (Complaint for Review of Assessment--Manufacturers).

(2) The forms to be used in the reporting and collection of taxes on railroads and street railroads pursuant to Chapter 151, RSMo, include the following: Form 20A (10-89) (Railroad Aggregate Statement of Taxable Property); Form 20 (9-87) (Railroad Aggregate Statement of Taxable Property); Form 20, Schedule 1 (10-87) (Company Organization--General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 20, Schedule 3 (10-89) (Mileage of Road and Railway Statistics); Form 20, Schedule 3T (10-87) (Mileage of Road and Railway Statistics--Terminals); Form 20, Schedule 4 (10-88) (Main Track Mileage); Form 20, Schedule 5 (10-85) (Leased Equipment); Form 20, Schedule 6 (10-85) (Real/Personal Allocation); Form 20, Schedule 7 (10-85) (Comparative Balance Sheet); Form 20, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); Form 20, Schedule 17 (10-89) (Freight Line Company Mileage); Form 20, Schedule 18 (10-89) (Freight Line Company Credits); Form 20, Schedule 19 (9-99) (Previous Year's Assessment and Taxes); Form 50 (10-89) (Freight Line Company Aggregate Statement of Taxable Property); Form 50, Schedule 1 (10-89)

State Tax Commission Annual Report – 2025

(Company Organization--General Information); Form 50, Schedule 2 (9-97) (Freight Line Company Inventory of Rail Cars); and Form 50, Schedule 4 (9-97) (Freight Line Company Allocation).

(3) The forms to be used for the reporting and collection of the private car tax pursuant to Chapter 152, RSMo, include the following: Form 10 (10-87) (Freight Line Company Report of Car Rental); Form 20, Schedule 4 (10-88) (Main Track Mileage); and Form 15 (10-87) (Railroad Company Report of Car Rentals).

(4) The forms to be used for the reporting and collection of taxes on bridge, express and public utility companies pursuant to Chapter 153, RSMo, include the following:

(A) Bridge Companies. Form 13 (10-85) (Bridge Company Aggregate Statement of Taxable Property); and Form 13, Schedule 1 (10-85) (Company Organization--General Information);

(B) Telephone, Telecommunication and Telegraph Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization--General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3T (10-89) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6T (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee);

(C) Electric Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization--General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3E (10-88) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6E (10-89) (Real/Personal Allocation--Page 1 of 2); Form 30, Schedule 6E (10-89) (Real/Personal Allocation--Page 2 of 2); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee);

(D) Natural Gas Pipeline Companies. Form 30, (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization--General Information);

State Tax Commission Annual Report – 2025

Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3NG (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation--Page 1 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation--Page 2 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation--Page 3 of 3); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics); and

(E) Fluid Pipeline Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization--General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3FP (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6FP (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics).

(5) The forms to be used for the reporting and collection of taxes on aircraft pursuant to Chapter 155, RSMo, include the following: Form 12 (10-85) (Aggregate Statement of Taxable Property); Form 12, Schedule 1 (10-85) (Aircraft Inventory Information); and Form 12, Schedule 2 (10-85) (Aircraft Allocation).

AUTHORITY: sections 137.930, 138.430, 151.020, 153.030 and 155.020, RSMo 1994. Original rule filed Feb. 8, 1983, effective May 12, 1983. Emergency amendment filed Dec. 13, 1983, effective Dec. 24, 1983, expired March 15, 1984. Amended: Filed Dec. 13, 1983, effective March 12, 1984. Emergency rule and rescission filed Nov. 15, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Rescinded and readopted: Filed Nov. 15, 1989, effective Feb. 25, 1990. Amended: Filed Nov. 3, 1999, effective May 30, 2000.*

Title 12--DEPARTMENT OF REVENUE
Division 30--State Tax Commission

State Tax Commission Annual Report – 2025

Chapter 2—Original Assessment

12 CSR 30-2.011 Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission

PURPOSE: This rule sets forth procedures to be used by assessors in the completion of forms for original assessment by the commission.

- (1) Unless otherwise provided, each assessor in the state shall estimate on Form 30, Schedule 14 the market value of property owned by each railroad, telegraph, telephone, express company and other similar public utility corporations, companies and firms (afterwards referred to as company) doing business within his/her jurisdiction.
- (2) Each assessor in the state shall provide a breakdown of the market value and assessment of real estate held by each company within his/her jurisdiction on Form 30, Schedule 15.
- (3) Each assessor in the state shall provide a breakdown of the market value and assessment of motor vehicles held by each company within his/her jurisdiction on Form 30, Schedule 16.
- (4) These forms shall be completed by each assessor per the attendant instructions and returned to the respective company, county clerk and state tax commission on, or before April 20 of each year.

*AUTHORITY: sections 138.320, 138.420(1) and (2), RSMo (1994). * Original rule filed Dec. 13, 1983, effective March 12, 1984. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990.*

12 CSR 30-2.016 Allocation of Unit Value

PURPOSE: This rule sets forth a precise method for the allocation of the unit value of all originally assessable companies operating in Missouri.

- (1) The unit value of the following originally assessable companies operating in Missouri will be allocated to Missouri using the schedule of accounts as prescribed on the commissions' Aggregate Statement of Taxable Property in accordance with the factors set forth in this rule:

(A) Bridge Companies. The valuation allocated to Missouri should be based on the following factor:

1. The ratio of linear feet of the bridge and its approaches within the state to the entire length of the bridge and its approaches;

(B) Electric Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of total gross plant in service, total net plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these

State Tax Commission Annual Report – 2025

factors of the electric company. These factors are assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	30%;
B. Net plant in service	30%;
C. Total operating revenues and	20%;
D. Net operating income	20%;

(C) Natural Gas Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, net plant in service and miles of pipe (inch equivalent) within the state to the aggregate amount of these factors of the natural gas pipeline company. These factors are assigned the following percentage weights for the 1998 tax year:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	43%;
B. Net plant in service and	43%;
C. Miles of pipe (inch equivalent)	14%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	45%;
B. Net plant in service and	45%;
C. Miles of pipe (inch equivalent)	10%.

(D) Products and Liquid Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. Ratios of gross plant in service and miles of pipe (inch equivalent) and barrel miles within the state to the aggregate amount of these factors of the company. These factors are assigned the following percentage weights for the 1998 tax year:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent) and	15%;
C. Barrel Miles	25%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	60%;

State Tax Commission Annual Report – 2025

B. Miles of pipe (inch equivalent) and	10%;
C. Barrel Miles	30%.

(E) Railroad Companies. The valuation allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the railroad company;
2. Ratio of locomotive and car miles within the state to the total locomotive and car miles of the railroad company;
3. Ratio of railway operating revenue within the state to the total railway operating revenue of the railroad company;
4. Ratio of ton miles of revenue freight within the state to the total ton miles of revenue freight of the railroad company;
5. Ratio of revenue freight tons originating and terminating within the state to the total revenue freight tons originating and terminating of the railroad company; and
6. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the railroad company;

(F) Terminal Railroad Companies. The value allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the terminal railroad company; and
2. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the terminal railroad company;

(G) Telecommunications Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors for the telecommunications company. The factors are assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Total operating revenues and	20%;
C. Net operating income	20%.

State Tax Commission Annual Report – 2025

(H) Telephone Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amount of these factors for the telephone company. These factors are assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Total operating revenues and	20%;
C. Net operating income	20%.

(I) Private Car Companies. The valuation allocated to Missouri should be based on the following ratios:

1. Ratio of total mileage within the state to the total mileage of the private car company;
2. Ratio of total loaded mileage within the state to the total loaded mileage of the private car company; and
3. Ratio of time spent within the state to the total annual time of the private car company.

AUTHORITY: sections 138.420, 151.030 and 151.060, RSMo 1994. This rule was previously filed as 12 CSR 30-1.016. Original rule filed Dec. 2, 1986, effective June 11, 1987. Amended: Filed Sept. 15, 1987, effective Dec. 31, 1987. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990. Amended: Filed May 14, 1993, effective Jan. 13, 1994. Amended: Filed May 13, 1997, effective Nov. 30, 1997.*

12 CSR 30-2.018 Method of Administrrating the *Ad Valorem* Taxation of the Private Railcar Industry and Applying for the Freight Line Company Tax Credit

PURPOSE: This rule sets forth the precise method of administering the **ad valorem** tax for the private railcar industry and the procedure for applying for the tax credit for eligible expenses.

(1) The commission will determine the statewide average rate of property taxes levied for the preceding year from reports filed by the railroad and street railway companies operating within the state. This information will be filed with the Director of Revenue along with the current year's taxable distributable assessed valuation of each freight line company on or before the first of October. In addition, this report shall include the current total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. This report will also include the following information:

State Tax Commission Annual Report – 2025

- (A) Name and mailing address of each freight line company;
- (B) Assessed valuation of the distributable property for each freight line company;
- (C) Statewide average rate of property taxes levied the preceding year; and
- (D) Amount of *ad valorem* tax due from each freight line company.

(2) Each freight line company applying for the tax credit authorized in subsection 137.1018.4, RSMo, shall submit a completed Form 50, Schedule 1, Schedule 3PC, and Schedule 20PC to the State Tax Commission on or before May 1 of the tax year for which the credit is sought, and no such credit shall be given to any company filing the form after that date. The method for determining whether the form is submitted within the time prescribed by this rule will be the same method used for determining the timeliness of complaints filed with the State Tax Commission as set out in 12 CSR 30-3.010(1)(C).

(3) In any year in which the general assembly appropriates insufficient funds to fully finance the tax credit authorized in subsection 137.1018.4, RSMo, the State Tax Commission, based upon the funds appropriated, shall allocate the credit proportionately among the freight lines timely requesting the tax credit for that year. The tax credit each individual freight line company will receive shall be calculated by multiplying the percentage that each company's claim (not to exceed their tax liability) represents of the total credit claims of all freight line companies (who timely submitted the required form and schedule for that tax year) multiplied by the amount of funds actually appropriated for that tax year.

AUTHORITY: section 137.1018, RSMo Supp. 2008 and section 137.1021, RSMo 2000. Original rule filed Sept. 20, 1999, effective May 30, 2000. Amended: Filed April 28, 2009, effective Nov. 30, 2009.

12 CSR 30-2.021 Original Assessment by State Tax Commission and Appeals

PURPOSE: This rule sets a precise method for appealing final decisions of the State Tax Commission as regards public utilities and those taxpayers coming under the original assessment of the commission.

(1) Every railroad, telegraph, telephone, express company and other and similar public utility corporations, companies and firms (afterwards referred to as company) doing business in Missouri, unless otherwise provided, shall proceed before the State Tax Commission as follows:

- (A) Each company shall file its report with the State Tax Commission on or before April 1 of each year. Upon receipt of the report, the commission shall certify a tentative assessment to the company. The commission shall set a date upon which an informal hearing will be conducted for the company. At the hearing, the company shall be permitted to submit to the commission evidence and exhibits indicative of the value of the subject property;

State Tax Commission Annual Report – 2025

(B) Subsequent to the proceedings set out in subsection (1)(A), the commission shall certify a final assessment to the company. The commission shall have the authority to amend a certified final assessment which it deems to be erroneous, or pursuant to section 155.040.3, RSMo, certify the value of commercial aircraft not owned by an airline company, but no such amendment or certification shall be made after September 1 of the tax year in question. Such erroneous assessments shall not include disagreements over valuation, classification, or exemption, which must be addressed through the appeal process. Upon receipt of the final assessment, the company, if dissatisfied, shall file a petition for a rehearing, which shall be decided as a contested case, after hearing on the record;

(C) The petition shall be directed to the State Tax Commission. It shall state that the appeal is from the original assessment entered by the commission; the date of the assessment; the name of the taxpayer appealing; the business address of the taxpayer to which notice of hearing may be mailed; a brief statement of why the commission should change or modify the original assessment; and a brief statement of the relief to which complainant may feel entitled. The petition shall be sworn to by the complainant or his/her attorney;

(D) The petition for rehearing shall be filed not more than thirty (30) days after the company receives notice of the original assessment. The petition shall be served upon the commission by delivery, personally, to any commissioner or to the secretary of the commission or by registered mail, postage prepaid, addressed to the State Tax Commission at Jefferson City, Missouri. If personal service is made, it may be proven by the affidavit of any person competent to testify or by the official certificate of any officer authorized under the laws of Missouri to execute process. If the petition is served by mail, it shall be filed as of the date of its delivery by the postal authorities, to the office of the State Tax Commission in Jefferson City, Missouri;

(E) Discovery in appeals shall be as in other contested cases pursuant to 12 CSR 30-3.040;

(F) An assistant attorney general will assist the commission at the hearing and in preparing the decision. The commission's staff attorneys will assist commission staff in presentation of the case; and

(G) The State Tax Commission shall set the matter for hearing at the office of the State Tax Commission, Jefferson City, Missouri, within a reasonable time after that, and notify the complainant and the proper state officer of the date. The notice shall be given to the complainant by first-class mail, postage prepaid, addressed to the complainant's place of business as given the petition filed.

AUTHORITY: section 138.420, RSMo 2000. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Dec. 21, 2007, effective June 30, 2008.*

State Tax Commission Annual Report – 2025

Title 12--DEPARTMENT OF REVENUE

Division 30--State Tax Commission

Chapter 3--Local Assessment of Property and Appeals From Local Boards of Equalization

12 CSR 30-3.001 Two-Year Assessment Cycle

PURPOSE: This rule establishes the method assessors shall use to determine assessed value of real property under the two-year assessment cycle.

(1) The assessed value of real property shall be calculated by determining its true value in money on January 1 of each odd-numbered year. The value shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January 1 of the odd-numbered year and January 1 of the following even-numbered year.

(2) In those instances in which new construction or property improvements have occurred between January 1 of an odd-numbered year and January 1 of an even-numbered year, the true value in money of the property as newly constructed or improved shall be determined as of January 1 of the odd-numbered year.

(A) The valuation of the property shall take into consideration the new construction or property improvements and shall assign to that new construction or property improvements the value which would have been attributed to new construction or improvements on January 1 of the odd-numbered year as though they had existed on that date.

(B) Examples.

1. On January 1, 1991, the subject property is a five (5)-acre vacant lot. On December 1, 1991, construction of a strip shopping center is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a shopping center of the same size, construction, location and use as the subject property as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

2. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1300) square feet. On August 1, 1991, the addition of a second story and seven hundred (700) square feet is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a two (2)-story, two-thousand (2000) square foot residence of the same construction and location as the subject as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

3. A property improvement consists of any change to the physical characteristics of the property, whether that change is one that causes an increase or a reduction in value. Changes in zoning, neighborhood conditions or economic conditions which directly or indirectly affect the property will not warrant a change in the assessed value for the even-numbered year.

State Tax Commission Annual Report – 2025

(C) Examples.

1. Assuming value is affected, a change in the assessed value for the 1992 tax year is warranted (see paragraph (2)(B)2.)
2. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1300) square feet. On December 1, 1991, the house burns to the ground. A change in the assessed value for the 1992 tax year is warranted.
3. On January 1, 1991, the subject property is a five (5)-acre vacant lot zoned agricultural. On December 1, 1991, the property is rezoned commercial. No new construction is added to the property. A change in the assessed value for the 1992 tax year is not warranted.
4. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house located on ten (10) acres of land in the rural area of the county. On December 1, 1991, the county began operation of a landfill on property adjacent to the subject property. The location and operation of the landfill negatively affect the value of the subject property. A change in the value for the 1992 tax year is not warranted.
5. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1300) square feet which is twenty (20) years old. On January 1, 1992, the subject property is twenty-one (21) years old. It is generally recognized in the appraisal of property that as property ages it physically deteriorates and it may be necessary to make a deduction for physical depreciation under the cost approach for value. A change in value for the 1992 tax year is not warranted.

(3) The examples used in this rule are by way of illustration only and not to be deemed to be the only instances to which this rule applies.

AUTHORITY: sections 137.115, RSMo Supp. 1992 and 138.320, RSMo 1986. Original rule filed May 14, 1991, effective Oct. 31, 1991.*

12 CSR 30-3.005 Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle

PURPOSE: This rule establishes how appeals of the assessment of real property to the local boards of equalization are to be accomplished under the two-year assessed value cycle and to ensure that the commission's authority to render decisions and orders in appeals from local boards of equalization is not compromised at the local level.

(1) Appeals to the Local Board of Equalization in Odd-Numbered Years. Appeals to the local board of equalization in odd-numbered years from assessment placed on real property by the county assessor shall be made by the aggrieved taxpayer in the manner required by law.

(2) Appeals to the Local Board of Equalization in Even-Numbered Years.

State Tax Commission Annual Report – 2025

(A) If a taxpayer did not file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the appeal to the local board of equalization in the even-numbered year shall be made by the aggrieved taxpayer in the manner required by law.

(B) If a taxpayer did file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the local board of equalization shall accept as duly filed appeal of the assessment in the even-numbered year, a notice from the State Tax Commission to the county clerk that an appeal of the odd-numbered year's assessment is presently pending before the State Tax Commission. This notice shall constitute the filing of an appeal in writing to the local board of equalization on behalf of the taxpayer. The local board of equalization shall hear and decide an appeal in the same manner it would hear and decide other appeals to it. The notice filed by the State Tax Commission on behalf of the taxpayer shall be filed before April 1 of the even-numbered year.

(3) Nothing in this rule shall prevent a taxpayer from filing an appeal of the assessment of real property on his/her own behalf in the even-numbered year from dismissing an appeal before the local board of equalization filed on his/her behalf by the State Tax Commission, or from appearing and presenting evidence at a hearing on his/her appeal at the local board of equalization.

*AUTHORITY: section 137.115.1., 138.060.1., 138.431.3. RSMo Supp. 1992 and 137.275 and 137.385, RSMo 1986. * Original rule filed May 14, 1991, effective Oct. 31, 1991.*

12 CSR 30-3.010 Appeals From the Local Board of Equalization

PURPOSE: This rule informs the local taxpayer of his/her right to protest by complaint or appeal an assessed value which s/he feels is unlawful, unfair, improper, arbitrary, or capricious and the procedure for filing these complaints or appeals.

(1) Every owner of real property or tangible personal property shall have the right to appeal from the decision of the local board of equalization, upon compliance with the following rules:

A) This appeal shall be initiated by filing a complaint on forms prescribed by this commission and directed to the State Tax Commission. No complaint will be accepted unless on forms prescribed by this commission; provided, that any complainant may attach to commission forms any additional written pleading deemed appropriate by complainant. The complaint shall specify the name of the complainant; the business address of the complainant or an attorney to whom notice of hearing may be mailed; the legal description of the real property or the complete description of the tangible personal property at issue; a brief statement of the grounds upon which the assessment of the property is claimed to be unlawful, unfair, improper, arbitrary, or capricious; a statement that the complainant had appealed to the proper local board of equalization; a statement of the relief to which complainant may feel entitled; if required under 12 CSR 30-3.025(3), a verified statement which states facts tending to demonstrate that the commission should reconsider the appropriateness of the value in the even-numbered year; and other information as shall be requested upon the commission forms;

State Tax Commission Annual Report – 2025

(B) A complaint appealing a property assessment shall be filed not later than September 30 or within thirty (30) days of the decision of the board of equalization, whichever is later.

1. In any county or the City of St. Louis, the owner may appeal directly to the State Tax Commission (a) where the assessor fails to notify the current owner of the property of an initial assessment or an increase in assessment from the previous year, prior to thirty (30) days before the deadline for filing an appeal to the board of equalization, including instances in which real property was transferred and the prior owner was notified, or (b) where a new owner purchased real property less than thirty (30) days before the deadline for filing an appeal to the board of equalization or later in the tax year, regardless if the assessment is an initial assessment, an increase or decrease in assessment, or an assessment established in the prior year. Appeals under this paragraph shall be filed within thirty (30) days after a county official mailed a tax statement or otherwise first communicated the assessment or the amount of taxes to the owner or on or before December 31 of the tax year in question, whichever is later. Proof of late notice, the date of purchase, and/or notice sent to the prior owner shall be attached to, or set forth in, the complaint.

2. A property owner who, due to lack of notice, files an appeal directly with the State Tax Commission after tax statements are mailed should pay his or her taxes under protest pursuant to the requirements of section 139.031, RSMo, and the county collector shall upon receiving either the payment under protest or the notice specified in section 138.430, RSMo, impound all portions of taxes which are in dispute;

(C) Any complaint shall be served upon the State Tax Commission personally to any commissioner or to the administrative secretary of the commission, by certified, registered, regular, private carrier service mail or electronic transmission addressed to the State Tax Commission in Jefferson City. For purposes of this rule, electronic transmission shall mean facsimile transmission or email.

1. If personal service is made, it may be proven by the affidavit of any person competent to testify, or by the official certificate of any officer authorized under the laws of Missouri to execute process. In determining whether complaints personally served are filed within the time prescribed by law, the date on which personal service is obtained shall be deemed to be the date the complaint is filed with the commission.

2. In determining whether complaints are filed within the time prescribed by law, the complaints may be transmitted to the commission by registered, certified, or regular mail or by private carrier service. Complaints filed by registered or certified mail shall be deemed filed with the commission as of the date deposited with the United States Postal Service. Complaints filed by private carrier service shall be deemed filed as of the date shown by the record of the mailing. Complaints filed by regular or metered mail shall be deemed filed on the date of post office cancellation; or three (3) days before the date the commission receives the complaints if there is no dated post office cancellation.

State Tax Commission Annual Report – 2025

3. In determining whether complaints filed by electronic transmission are filed within the time prescribed by law, complaints so filed shall be deemed filed with the commission as of the date the electronic transmission is received by the commission. A complaint filed by electronic transmission shall have the same effect as the filing of an original document and an electronic signature shall have the same effect as an original signature;

(D) Two (2) copies of the complaint shall be filed with the commission, one (1) copy of which will be forwarded to the assessor with notice of institution of the proceedings to review assessment; and

(E) The State Tax Commission shall set appeals for conferences and hearings in the county of assessment or in any other location in the state as the commission deems necessary for the efficient management of the appeal docket. Conferences and hearings may be conducted by electronic means where practicable.

(2) On any appeal taken to the commission from the local board of equalization, a natural person may represent him/herself in the proceedings before the commission. The county assessor, but not a deputy, may represent his/her office in such proceedings. All others must appear through an attorney licensed to practice law in Missouri or in another jurisdiction.

(A) Any person who signs a pleading or brief, or who enters an appearance at a hearing for an entity or another person, by an act expressly represents that s/he is authorized to so act and that s/he is a licensed attorney-at-law in this state or his/her state of residence.

(B) Any attorney not licensed in this state but who is a member in good standing of the bar of any court of record may be permitted to appear and participate in a particular appeal(s) before the commission under the following conditions: The visiting attorney shall file with his/her initial pleading a receipt for his/her *pro hac vice* authorization from the clerk of the Missouri Supreme Court to appear before the commission on the designated appeal or appeals along with a statement identifying each court of which s/he is a member of the bar and certifying that neither s/he nor any member of his/her firm is disqualified from appearing in any such court. Also, the statement shall designate some member of the Missouri Bar having an office in Missouri as associate counsel. This designated attorney shall enter his/her appearance as an attorney of record.

(3) When a lawyer is a witness for his/her client, except as to merely formal matters, s/he should leave the trial of the case to other counsel. Except when essential to the ends of justice, a lawyer should avoid testifying before this commission in behalf of his/her client.

State Tax Commission Annual Report – 2025

(4) The commission shall make arrangements to have all appeal hearings suitably recorded and preserved. Upon a motion of a party filed at least seven (7) days prior to the hearing, the commission may approve the recording and transcription of any hearing by a court reporter hired by a party provided that such party shall furnish the commission and the opposing party a copy of the transcript at no cost and the party supplying the court reporter and the court reporter agree that such transcript retained by the commission shall be available for inspection and copying by the public pursuant to Chapter 610, RSMo. The commission may adopt the resulting transcript as the official record of the proceeding.

(5) The fundamental rules of evidence will apply at hearings before the commission.

(6) In computing any period of time prescribed or allowed by these rules, by order of the commission, or by any applicable statute, the day of the act, event, or default after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Saturday, Sunday, or a legal holiday, in which event the period runs until the end of the next day which is neither a Saturday, Sunday, nor a legal holiday. When the period of time prescribed or allowed is less than seven (7) days, intermediate Saturdays, Sundays, and legal holidays shall be excluded in the computation.

(7) When by these rules or by a notice given thereunder or by order of the commission an act is required or allowed to be done at or within a specified time, the commission for cause shown may at any time in its discretion 1) with or without motion or notice order the period enlarged if request is made before the expiration of the period originally prescribed or as extended by previous order or 2) upon notice and motion made after the expiration of the specified period permit the act to be done where the failure to act was the result of excusable neglect; but the commission may not extend the time for taking any action under rules 12 CSR 30-2.021(1)(A); 12 CSR 30-3.021(1)(C); 12 CSR 30-3.005—Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle; 12 CSR 30-3.010—Appeals from the Local Board of Equalization; 12 CSR 30-3.020—Intervention; or 12 CSR 30-3.025—Collateral Estoppel.

(8) Any complaint, correspondence, routine motion, or application for review shall be accepted for filing by electronic transmission. Electronic filings received by the commission before 5:00 p.m. of a regular workday are deemed filed as of that day. Filings received after 5:00 p.m. are deemed filed on the next regular commission workday. Time of receipt is determined by the commission's facsimile machine or computer. The time when transmission began shall be used to determine if transmission occurred prior to 5:00 p.m. If a document is not received by the commission or if it is illegible, it is deemed not filed. Risk of loss in transmission, receipt, or illegibility is upon the party transmitting and filing by electronic transmission. The person filing a complaint, correspondence, motion, application for review, or other filing by electronic transmission shall retain the signed filing and make it available upon order of the commission.

(9) No cameras, lights, or mechanical recording devices shall be operated in the hearing room while the hearing is in progress, other than by personnel of the commission or by a court reporter with the permission of the commission.

State Tax Commission Annual Report – 2025

*AUTHORITY: section 138.430, RSMo Supp. 2012. * This rule was previously filed as 12 CSR 30-2.030. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 21, 1988, effective Sept. 11, 1988. Rescinded and readopted: Filed May 14, 1991, effective Oct. 31, 1991. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996. Rescinded and readopted: Filed June 12, 2002, effective Nov. 30, 2002. Amended: Filed Oct. 7, 2004, effective May 30, 2005. Amended: Filed Dec. 21, 2007, effective June 30, 2008. Amended: Filed Oct. 2, 2008, effective May 30, 2009. Amended: Filed April 28, 2009, effective Nov. 30, 2009. Amended: Filed Dec. 21, 2009, effective June 30, 2010. Amended: Filed Jan. 27, 2011, effective July 30, 2011. Amended: Filed Aug. 16, 2012, effective Feb. 28, 2013.*

12 CSR 30-3.015 Orders of the Commission Under the Two-Year Assessed Value Cycle

PURPOSE: This rule establishes the procedure for implementing commission decisions under the two-year assessed value cycle for real property.

(1) In an appeal to the commission from the local board of equalization, the decision and order issued by the commission shall set the assessed value of the real property which is the subject of the appeal for both the first year of the two (2)-year cycle (odd-numbered year) and the second year of the two (2)-year cycle (even-numbered year), unless one (1) of the following conditions are met:

(A) The taxpayer did not file an appeal of his/her assessment to the commission in the odd-numbered year; or

(B) At the hearing before the commission or one (1) of its hearing officers on the appeal of the odd-numbered year's assessment, the assessor or the taxpayer presents evidence which shows that there has been new construction or property improvements to the subject property as defined in 12 CSR 30-3.001 during the odd-numbered year.

(2) A decision and order issued by the commission which sets the assessed value of a property for both years of the two (2)-year cycle shall be implemented for the even-numbered year as follows:

(A) If the decision and order is issued and becomes final prior to the assessor returning the assessor's book for the even-numbered year to the county governing body, the assessor shall enter the assessed value as determined by the commission into the assessor's book;

(B) If the decision and order is issued and becomes final after the assessor returns the assessor's book for the even-numbered year to the county governing body but before the local board of equalization issues a decision on an appeal of the assessment to it in the even-numbered year, the local board of equalization shall issue its decision based on the assessed value as determined by the commission; and

(C) If the decision and order is issued and becomes final after the local board of equalization issues a decision on an appeal of an assessment to it in the even-numbered year, if the assessed value is changed by the commission, the county clerk shall enter the assessed value as determined by the commission in the supplemental tax book of the county for the even-numbered year.

State Tax Commission Annual Report – 2025

AUTHORITY: sections 137.115.1. and 138.431.3., RSMo Supp. 1992. Original rule filed May 14, 1991, effective Oct. 31, 1991.

12 CSR 30-3.020 Intervention

PURPOSE: This rule establishes the procedure for nonparties to appear and be heard and for intervention.

(1) All persons affected or liable to be affected by review by the commission of any assessment, whether or not they are made parties to the appeal by intervention, may submit a memorandum setting forth their position on the issue(s) in the given appeal, and serve a copy of same upon counsel for the parties or upon the parties if there is no counsel. However, nonparties are not entitled to notice of hearings and decisions, except as provided generally by section 610.020, RSMo, unless they are made designated persons by the complainants as provided by section 536.067(3), RSMo. Nonparties are not entitled to take depositions, nor entitled to the issuance of subpoenas nor to introduce exhibits, testify, or cross-examine witnesses.

(2) Any person may apply for leave to intervene in any contested case before the commission by serving a motion for leave to intervene upon all then existing parties and upon the commission. The motion shall state the grounds for it and whether the applicant is seeking to intervene on behalf of the complainant or the respondent. The motion shall be filed within sixty (60) days of the time of the notice of institution of the case. Oral argument will be scheduled by the commission on the motion only if there is a written objection to the intervention filed by any party not later than fifteen (15) days after the filing of the motion to intervene. Upon its own motion, the commission, in any case, may order that oral argument be had on the issue of the proposed intervention. A separate motion must be filed for each contested case in which an applicant seeks to intervene.

(3) An applicant may be granted permission to become an intervenor based upon a balancing of the nature and the extent of the interest of all of the complainants, respondents, intervenors and applicants in the appeal. For example, in the case of an appeal filed pursuant to section 138.430, RSMo, the commission may grant an applicant the status of intervenor based upon the following five (5) interests if they are found to weigh in balance in favor of the applicant:

(A) Substantially all of the applicant's operating revenues are derived from *ad valorem* tax revenues;

(B) If the decreases in assessed valuation paid by the complainants and against which the tax rate established by the applicant will be applied are granted by the commission, then decreases in assessed valuation will reduce the tax revenues available for distribution to the applicant;

(C) A reduction in the tax revenues will have a direct and immediate impact upon the applicant;

(D) The respondent, an existing party, may not adequately represent the interests of the applicant; and

State Tax Commission Annual Report – 2025

(E) The complainants will not be prejudiced by intervention nor will they be precluded from protecting or asserting their interest in decreases in assessed valuation.

(4) For the purpose of this rule, person is defined as provided by section 1.020, RSMo.

AUTHORITY: sections 138.430 and 536.063(1), RSMo 2000 and Article X, section 14, Mo. Const. 1945. This rule was previously filed as 12 CSR 30-2.050. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Oct. 7, 2004, effective May 30, 2005.*

12 CSR 30-3.030 Discovery

PUPROSE: This rule establishes the methods to be used by a party to a proceeding before the commission to obtain discovery and enforcement of discovery.

- (1) Parties may obtain all available discovery in the same manner as the Missouri Supreme Court rules provide for civil actions in circuit court. The Commission and its Hearing Officers may, by order, enforce discovery for cause shown by the same methods, terms, and conditions as provided by the Missouri Supreme Court rule in civil actions in the circuit court, except as may other be required by law.

AUTHORITY: sections 138.430 and 536.073, RSMo 2016 and Article X, section 14, Mo. Const. 1945. Original rule filed Sept. 12, 2019, effective April 30, 2020.*

12 CSR 30-3.075 Receipt of Evidence Indicating Value Greater than Assessor or Board—First Class Charter Counties

PURPOSE: This rule explains the procedures which hearing officers are to follow relative to evidence offered by assessors in first class charter counties which indicates a property value greater than the value that has been determined by the board of equalization or the assessor previously.

- (1) In any case in a first class charter county or a city not within a county, where the assessor presents evidence which indicates a valuation higher than the value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for that assessment period, such evidence will only be received for the purpose of sustaining the assessor's or board's valuation, and not for increasing the valuation of the property under appeal.

AUTHORITY: sections 138.060 and 138.430, RSMo 2000. Original rule filed Oct. 24, 2000, effective June 30, 2001.*

12 CSR 30-3.090 Determining Class Life for Tangible Personal Property

PURPOSE: This rule sets out the publication assessors are to use when estimating value for depreciable tangible personal property for mass appraisal purposes.

State Tax Commission Annual Report – 2025

(1) For purposes of assessors estimating the value of depreciable tangible personal property for mass appraisal purposes in accordance with section 137.122, RSMo, class life and recovery periods shall be determined by reference to Internal Revenue Service Publication 946—How to Depreciate Property or successor publications thereto. Specifically, class lives and recovery periods shall be determined by reference to Appendix B—Table of Class Lives and Recovery Periods. Class life shall be determined under Table B-1 and Table B-2 under the column—Class Life (in years). Recovery period shall be determined by the number corresponding to the Class Life number for given items of machinery, tools, appliances and equipment under the column—GDS (MACRS).

AUTHORITY: section 138.430, RSMo 2000. Original rule filed April 13, 2006, effective Oct. 30, 2006.*

State Tax Commission Annual Report – 2025

Title 12—DEPARTMENT OF REVENUE Division 30—State Tax Commission Chapter 4—Agricultural Land Productive Values

12 CSR 30-4.010 Agricultural Land Productive Values

PURPOSE: This rule complies with the requirement of section 137.021, RSMo, to publish a range of productive values for agricultural and horticultural land for the ensuing tax year.

(1) Agricultural Land Grades and Values. The following are definitions of agricultural land grades and the productive values of each:

(A) Grade #1. This is prime agricultural land. Condition of soils is highly favorable with no limitations that restrict their use. Soils are deep, nearly level (zero to two percent (0–2%) slope) or gently sloping with low erosion hazard and not subject to damaging overflow. Soils that are consistently wet and poorly drained are not placed in Grade #1. They are easily worked and produce dependable crop yields with ordinary management practices to maintain productivity—both soil fertility and soil structure. They are adapted to a wide variety of crops and suited for intensive cropping. Use value: one thousand thirty-five dollars (\$1,035);

(B) Grade #2. These soils are less desirable in one (1) or more respects than Grade #1 and require careful soil management, including some conservation practices on upland to prevent deterioration. This grade has a wide range of soils and minimum slopes (mostly zero to five percent (0–5%)) that result in less choice of either crops or management practices. Primarily bottomland and best upland soils. Limitations—

1. Low to moderate susceptibility to erosion;
2. Rare damaging overflows (once in five to ten (5–10) years); and
3. Wetness correctable by drainage. Use value: eight hundred fifty dollars (\$850);

(C) Grade #3. Soils have more restrictions than Grade #2. They require good management for best results. Conservation practices are generally more difficult to apply and maintain. Primarily good upland and some bottomland with medium productivity. Limitations—

1. Gentle slope (two to seven percent (2–7%));
2. Moderate susceptibility to erosion;
3. Occasional damaging overflow (once in three to five (3–5) years) of Grades #1 and #2 bottomland; and
4. Some bottomland soils have slow permeability, poor drainage, or both. Use value: six hundred forty-five dollars (\$645);

State Tax Commission Annual Report – 2025

(D) Grade #4. Soils have moderate limitations to cropping that generally require good conservation practices. Crop rotation normally includes some small grain (for example, wheat or oats), hay, or both. Soils have moderately rolling slopes and show evidence of serious erosion. Limitations—

1. Moderate slope (four to ten percent (4–10%));
2. Grade #1 bottomland subject to frequent damaging flooding (more often than once in two (2) years), or Grades #2 and #3 bottomland subject to occasional damaging flooding (once every three to five (3–5) years);
3. Poor drainage in some cases; and
4. Shallow soils, possibly with claypan or hardpan. Use value: four hundred five dollars (\$405);

(E) Grade #5. Soils are not suited to continuous cultivation. Crop rotations contain increasing proportions of small grain (for example, wheat or oats), hay, or both. Upland soils have moderate to steep slopes and require conservation practices. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));
2. Grades #2 and #3 bottomland subject to frequent damaging flooding (more than once in two (2) years) and Grade #4 bottomland subject to occasional damaging flooding; and
3. Serious drainage problems for some soils. Use value: one hundred and ninety-one dollars (\$191);

(F) Grade #6. Soils are generally unsuited for cultivation and are limited largely to pasture and sparse woodland. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));
2. Severe erosion hazards present;
3. Grades #3 and #4 bottomland subject to frequent damaging flooding (more than once in two (2) years), and Grade #5 bottomland subject to occasional damaging flooding (once every three to five (3–5) years); and
4. Intensive management required for crops. Use value: one hundred and forty-seven dollars (\$147);

(G) Grade #7. These soils are generally unsuited for cultivation and may have other severe limitations for grazing and forestry that cannot be corrected. Limitations—

1. Very steep slopes (over fifteen percent (15%));
2. Severe erosion potential;

State Tax Commission Annual Report – 2025

3. Grades #5 and #6 bottomland subject to frequent damaging flooding (more than once in two (2) years);
4. Intensive management required to achieve grass or timber productions; and
5. Very shallow topsoil. Use value: seventy-three dollars (\$73);

(H) Grade #8. Land capable of only limited production of plant growth. It may be extremely dry, rough, steep, stony, sandy, wet, or severely eroded. Includes rivers, running branches, dry creek, and swamp areas. The lands do provide areas of benefit for wildlife or recreational purposes. Use value: thirty dollars (\$30); and

(I) Definitions. The following are definitions of flooding for purposes of this rule:

1. Damaging flooding. A damaging flood is one that limits or affects crop production in one (1) or more of the following ways:
 - A. Erosion of the soil;
 - B. Reduced yields due to plant damage caused by standing or flowing water;
 - C. Reduced crop selection due to extended delays in planting and harvesting; and
 - D. Soil damage caused by sand and rock being deposited on the land by flood waters;
2. Frequent damaging flooding. Flooding of bottomlands that is so frequent that normal row cropping is affected (reduces row crop selection); and
3. Occasional damaging flooding. Flooding of bottomland that is so infrequent that producing normal row crops is not compromised in most years.

(2) Forest Land and Horticultural Land. The following prescribes the treatment of forest land and horticultural land:

(A) Forest land, whose cover is predominantly trees and other woody vegetation, should not be assigned to a land classification grade based on its productivity for agricultural crops. Forest land of two (2) or more acres in area, which if cleared and used for agricultural crops, would fall into land grades #1–#5 should be placed in land grade #6; or if land would fall into land grades #6 or #7 should be placed in land grade #7. Forest land may or may not be in use for timber production, wildlife management, hunting, other outdoor recreation, or similar uses; and

(B) Land utilized for the production of horticultural crops should be assigned to a land classification grade based on productivity of the land if used for agricultural crops. Horticultural crops include fruits, ornamental trees and shrubs, flowers, vegetables, nuts,

State Tax Commission Annual Report – 2025

Christmas trees, and similar crops which are produced in orchards, nurseries, gardens, or cleared fields.

AUTHORITY: section 137.021, RSMo Supp. 2023. Original rule filed Dec. 13, 1983, effective March 12, 1984. Rescinded and readopted: Filed Oct. 17, 1984, effective April 11, 1985. Amended: Filed Nov. 15, 1985, effective May 11, 1986. Amended: Filed Sept. 3, 1986, effective Dec. 1, 1986. Emergency amendment filed Nov. 8, 1988, effective Dec. 31, 1988, expired Feb. 28, 1989. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Amended: Filed Sept. 17, 1990, effective Feb. 14, 1991. Amended: Filed Oct. 13, 1992, effective June 7, 1993. Amended: Filed Sept. 15, 1994, effective March 30, 1995. Amended: Filed Nov. 15, 1996, effective June 30, 1997. Amended: Filed Dec. 28, 1999, effective July 30, 2000. Amended: Filed Dec. 29, 2003, effective June 30, 2004. Amended: Filed Dec. 29, 2005, effective Aug. 30, 2006. Amended: Filed Dec. 21, 2007, effective June 30, 2008. Amended: Filed Dec. 19, 2013, effective June 30, 2014. Amended: Filed Dec. 20, 2017, effective June 30, 2018. Amended: Filed Dec. 18, 2019, effective July 30, 2020. Amended: Filed Dec. 29, 2021, effective June 30, 2022. Amended: Filed Dec. 29, 2023, effective June 30, 2024.*

**Original authority: 137.021, RSMo 1975, amended 1983, 1986, 1989, 1994, 1997, 2018.*

Legislative action. *The State Tax Commission filed a proposed amendment with the Secretary of State on December 21, 2009. This proposed amendment, relating to agricultural land productive values, was published in the February 1, 2010, issue of the **Missouri Register** (35 MoReg 221–223). The commission received numerous comments regarding this proposed amendment. Section 137.021, RSMo, provides that the General Assembly, within sixty (60) days of convening, may disapprove such a rulemaking. On February 18, 2010, Senate Committee Substitute for Senate Concurrent Resolutions Nos. 35 and 32 disapproving the proposed amendment was passed by the Missouri House of Representatives and the Missouri Senate. As a result of this action, an order of withdrawal was published in the May 17, 2010, issue of the **Missouri Register** (35 MoReg 822).*

Legislative action. *The State Tax Commission filed a proposed amendment with the Secretary of State on December 23, 2011. This proposed amendment, relating to agricultural land productive values, was published in the February 1, 2012, issue of the **Missouri Register** (37 MoReg 157–159). The commission received one (1) comment regarding this proposed amendment. Section 137.021, RSMo, provides that the General Assembly, within sixty (60) days of convening, may disapprove such a rulemaking. House Concurrent Resolution No. 8 disapproving the proposed amendment was passed by the Missouri House of Representatives on February 21, 2012, and by the Missouri Senate on March 1, 2012. As a result of this action, an order of withdrawal was published in the May 15, 2012, issue of the **Missouri Register** (37 MoReg 857).*

State Tax Commission Annual Report - 2025

CHAPTER VIII

TAX APPEALS DISPOSITION

A complete listing of State Tax Commission appeals disposition is posted to our website at <https://stc.mo.gov> under 2025 (Eightieth) Annual Report.

If you do not have access to the Internet and would like to request a copy of the disposition list, please contact us at 573-751-2414.

State Tax Commission Annual Report - 2025

TAX APPEALS DISPOSITION

<u>Type</u>	<u>Number Disposed</u>
Decisions	3,668
Dismissals	4,036
Stipulations	2,265
Total	9,969

CHAPTER IX

INDEX OF DECISIONS AND ORDERS OF THE STATE TAX COMMISSION OF MISSOURI 2025

The State Tax Commission decisions and orders are posted to our website at <https://stc.mo.gov/> under 2025 (Eightieth) Annual Report.

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State Tax Commission Annual Report - 2025

			APPEAL	
COMPLAINANT		RESPONDENT	NUMBER	ISSUE
<u>EXEMPTIONS</u>				
Room at the Inn	v.	Assessor of St. Louis County	21-111500	Personal Property
Kimberly D Griffith	v.	Assessor of St. Louis County	23-10711	Residential
Landmark Towers Affordable LLC	v.	Assessor of Clay County	23-32038	Commercial
The Skaggs Community Hospital A	v.	Assessor of Taney County	23-89651	Commercial
The Skaggs Community Hospital A	v.	Assessor of Taney County	23-89652	Commercial
Lester E. Cox Medical Centers	v.	Assessor of Taney County	23-89653	Commercial
The Skaggs Community Hospital A	v.	Assessor of Taney County	23-89654	Commercial
The Skaggs Community Hospital A	v.	Assessor of Taney County	23-89655	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89657	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89658	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89659	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89660	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89661	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89662	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89663	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89664	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89665	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89666	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89667	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89668	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89669	Commercial
Lifes Journey	v.	Assessor of Taney County	23-89670	Commercial
<u>PERSONAL PROPERTY</u>				
Kathryn I Verbeck	v.	Assessor of St. Louis County	22-10490	Overvaluation
Brian Philip Cassidy	v.	Assessor of St. Louis County	22-10579	Overvaluation
Norman D Matthews	v.	Assessor of Phelps County	23-78002	Misgraded
Norman D Matthews	v.	Assessor of Phelps County	23-78003	Overvaluation
<u>REAL PROPERTY - COMMERCIAL</u>				
Laclede Gas Company	v.	Assessor of Clay County	14-32002	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32003	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32004	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32005	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32006	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32007	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32008	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32009	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32010	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32011	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32012	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	14-32013	Overvaluation

State Tax Commission Annual Report - 2025

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State Tax Commission Annual Report - 2025

			APPEAL	
COMPLAINANT		RESPONDENT	NUMBER	ISSUE
Laclede Gas Company	v.	Assessor of Clay County	15-32037	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	15-32038	Overvaluation
Laclede Gas Company	v.	Assessor of Clay County	15-32039	Overvaluation

State Tax Commission Annual Report – 2025

CHAPTER X

STATE TAX COMMISSION BUDGET SUMMARY

Below is a table that summarizes all budget activity that occurred during calendar year 2025.

Fiscal Year 2025 (July 1, 2024, through June 30, 2025)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$2,828,370	\$2,913,236	\$2,913,236	\$2,913,236	\$0	\$2,913,236
Assessment Maintenance	\$11,745,192	\$11,267,191	\$11,267,191	\$11,267,191	\$0	\$11,267,191
Fiscal Year 2026 (July 1, 2025, through June 30, 2026)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$2,913,236	\$3,053,588	\$3,010,010	\$3,054,138	\$3,054,138	\$3,054,138
Assessment Maintenance	\$11,314,883	\$11,314,883	\$11,314,883	\$11,314,883	\$11,314,883	\$11,314,883
Fiscal Year 2027 Submission (July 1, 2026, through June 30, 2027)						
Appropriation	Agency Request	Governor Recommended	House Recommended	Senate Recommended	Conference Committee Changes	Truly Agreed to and Finally Passed
STC	\$3,469,138	\$3,088,446	*	*	*	*
Assessment Maintenance	\$11,379,897	\$8,454,271	*	*	*	*

*Fiscal Year 2027 Budget is currently in process and will be completed in June 2026.

Full budget submission with supporting documentation can be viewed on the website of the Office of Administration, Budget and Planning: <https://oa.mo.gov/budget-planning/budget-information>.

STATE TAX COMMISSION SECTION OVERVIEW

The Administration section provides the day-to-day operations of the Commission, supervises general office procedures, implements Commission policy, oversees assessor compliance to the education certification requirements, reviews and certifies county assessed valuations, prepares the agency budget, and oversees the Assessment Maintenance program. The Assessment Maintenance program reimburses up to 60% of all costs associated with implementing a two-year assessment plan. The Administration section has four and a half (5) FTE plus the three (3) Commissioners.

The Legal section is under the direction of the Chief Counsel, who is charged with the responsibilities of providing legal advice and counsel to the Commission; ensuring agency compliance with Constitutional and statutory directives and mandates; providing legal research and analysis on matters within the agency's scope of executive and quasi-judicial authority; overseeing the promulgation of rules under the Code of State Regulations; providing legal guidance to agency staff in the performance of daily operations; providing informational presentations to state and local officials and the public; and working with the Attorney General's Office on litigation matters involving the agency. The Chief Counsel also supervise the attorneys who conduct hearings in assessment appeals before the Commission and prepares decisions and orders. The Chief Counsel hears appeals involving complex properties, including property owned by public utilities. The Chief Counsel assists the Commission in reviewing appeals on Application for Review, including drafting final decisions for publication. The Chief Counsel also is the agency's point of contact for all media requests.

The Commission's Original Assessment section has the duty of assessing distributable property held by public utilities, railroads, private car companies, aircraft, and related entities. This section generates over \$600 million for the local entities such as fire departments, ambulance services, and library districts with a team of 3 FTE.

The Local Assistance section within the Commission consists of a team of 21 FTE and assists all 115 county assessors (114 counties and the City of St. Louis) with technical aspects of operating

State Tax Commission Annual Report – 2025

a successful assessment program; developing a two-year assessment plan that will conform to statutory parameters; and conducts appraisals and studies to determine the level and quality of assessments established by each county assessor. County assessors are to assess property at market value, striving to keep real property values within 90% - 110% of market value.